



# THE EXCISE MANUAL,

UNITED PROVINCES OF AGRA & OUDH

---

VOLUME II

---

APPENDICES AND FORMS

---

Published under the authority of Government

*Corrected up to November 1, 1931*



ALLAHABAD .

THE SUPERINTENDENT, PRINTING AND STATIONERY, UNITED PROVINCES

1932



# THE EXCISE MANUAL

## UNITED PROVINCES

### VOLUME II.

### CONTENTS.

#### PART I — APPENDICES

##### APPENDIX A.

	<i>Page.</i>
I.—Rules regarding recruitment, pay, leave etc of officers of the United Provinces Excise Service	1
II —Rules regarding the recruitment, pay, leave etc of officers of the United Provinces Subordinate Excise Service	3
III.—Rules regarding the recruitment, pay, leave etc of departmental Excise clerks	9
IV.—Rules regarding the recruitment, pay, leave etc of Excise peons	10
V.—Dress regulations	11

##### APPENDIX B

I —Rates of duty on country spirit	15
II — Ditto foreign liquor	17
III —Manufacture and export duty on country spirit and foreign liquor	18
IV(a) —Rates of duty on hemp drugs	19
(b) —Export duty on <i>charas</i>	19

##### APPENDIX C

List of officers, hospitals and dispensaries entitled to receive rectified spirit, absolute alcohol or rum free of duty in quantities noted against each	20
--	----

##### APPENDIX D

I —General exemptions granted to Vaidis, Hakims and Kavirajes	32
II.—Special exemptions granted to Vaidis, Hakims and Kavirajes	33

##### APPENDIX E.

Lists of tonics and medicated wines	..
I.—Medicated and tonic wines containing 42 per cent and over of proof spirit which may be sold only by licensed vendor of foreign liquor	34



APPENDIX E—(concluded)

II.—Medicated and tonic wines containing 20 per cent or over, but less than 42 per cent of proof spirit which may be sold by an approved chemist holding a licence in form F L 15 ..	36
III.—Medicated wines containing less than 20 per cent of proof spirit which may be sold without a licence . . . . .	42

APPENDIX F.

I.—List of prescribed departmental returns with instructions for their preparation ..	43
II.—List of additional returns to be furnished to or by the Excise Commissioner .. ..	50
III.—Period of retention of records .. ..	51

APPENDIX G

Amounts of court fees leviable on all excise petitions .. .. .

PART II—FORMS.

General Series .. .. .	59
Departmental Series . . . . .	137
Country Liquor Series .. .. .	163
Bonded Warehouse Liquor Series .. .. .	201
Foreign Liquor Series . . . . .	211
Private Distillery Series .. .. .	247
Brewery Series . . . . .	271
Intoxicating Drugs Series .. .	279

## APPENDIX A I

Rules regarding recruitment, pay, leave, etc., of officers of the United  
Provinces Excise Service.

*(To be supplied later )*



## APPENDIX A-II.

## Rules for the recruitment, pay, etc , of Excise Inspectors in the United Provinces.

**1.** The number of vacancies to be filled shall be announced each year beforehand and shall be distributed among non-Muslims and Muslims on the following basis —

Non-Muslims, 70 per cent

Muslims, 30 per cent (fractions up to 5 will be disregarded, and fractions above 5 will be counted as 1)

**2.** On the result of the examination a list will be prepared of all the candidates who took part in it, in the order of the total number of marks secured by them

**3.** As many of the candidates will be chosen in the order of their merit in the examination as will fill the vacancies previously announced under rule 1

**4.** A candidate who has been duly selected as an approved candidate after the competitive examination but refuses the offer will not be allowed to compete again

**5. Qualifications** — Every person who applies for admission to the competitive examination must possess the following qualifications —

(I) — A candidate must be (a) a son of parents domiciled in the United Provinces and must himself have resided in the United Provinces for at least three years otherwise than as a student at a university only, and (b) must be either —

- (i) a British subject of Indian domicile who was and whose father and mother were born within His Majesty's dominions and allegiance, or
- (ii) a British subject of Indian domicile whose father was at the time of candidate's birth and still is (or, if dead, continued until his death to be) a British subject or a subject of a State in India, or
- (iii) a ruler or a subject of a State in India in respect of whom the Governor-General in Council has made a declaration under section 96-A of the Government of India Act

(II) — He must have passed the Intermediate Examination held by the Board of High School and Intermediate Education, United Provinces, or the Agricultural Diploma Examination of the Agricultural College, Cawnpore, or an examination recognized by Government as equivalent thereto, or must be a Licentiate in Agriculture of the Agricultural College Cawnpore or possess the Diploma of the higher course at the Mayo College, Ajmer

(III) — He must be not less than 19 nor more than 24 years of age on the first day of the month in which the examination commences

NOTE — Entries in the School leaving or Matriculation or High School Examination Certificates will ordinarily be accepted as proof of age unless very strong evidence is produced to show that these entries are incorrect

(IV) — He must be of sound health, good physique and active habits and be free from any organic defect or bodily infirmity

(V)—He must be able to ride across country.

(VI)—He must be of good character

**6. Applications**—Applications in the prescribed form for permission to appear at the examination of a particular year should be forwarded through the District Officer concerned who will note about the general suitability or otherwise of the candidates and must reach the Excise Commissioner, United Provinces, Allahabad, before a date which will be notified, accompanied by the treasury receipt of a fee of Rs 5 deposited in any treasury in the United Provinces. Applications not accompanied by such a treasury receipt shall not be attended to. The fee of Rs 5 shall not be returned in any case.

**7.** Every application must also be accompanied by the following certificates which will not be returned —

- (i) A certificate of nationality signed by a District Officer or by the Political Agent of an Indian State;
- (ii) a certificate of domicile and residence signed by a District Officer,
- (iii) a copy of a certificate of the examination referred to in rule 5(II) above, attested by a District Officer or the Political Agent of an Indian State,
- (iv) a certificate of age in the form attached, signed by a District Officer,
- (v) a medical certificate signed by a commissioned medical officer or by a medical officer in charge of a Civil Station in accordance with the requirements of rule 10 of the Fundamental Rules and the Subsidiary Rules framed thereunder

a date which will be notified Applicants who have not paid the fee shall not be allowed to sit at the examination Candidates who comply with these instructions will then be supplied with a certificate of admission to the examination which they will be required to bring with them to the examination hall

NOTE—The fees of Rs 25 will not be returned if the candidate is unable to appear at the examination unless he gives notice of his inability to appear *fifteen days* before the beginning of the examination

**9. Subjects of examination**—The following are the subjects for examination and the maximum marks obtainable for each —

*Section A —Compulsory—*

	Marks
1 English	100
2 Essay	100
3 (a) General knowledge and (b) Present day	100
4 Urdu	100
5 Hindi	100

*Section B —Optional.*—Only one subject is allowed to be selected from this section

	Marks
1 Elementary chemistry .	150
2 Elementary Mathematics (Arithmetic, Geometry, Algebra and Mensuration)	100
3. Indian History ..	100
4 Elementary Botany	100
5 Economics	100
6 Elementary Physics .	100

**10.** The scope of the examination shall be as follows —

*Section A*

(1) *English* —Unseen passages both from prose and poetry will be set for explanation, and general questions will be asked on English grammar and idiom

(2) *Essay* —A choice of several subjects of a general character will be given

(3) (a) *General knowledge* —Knowledge of things around us, including every-day science. The object of the paper is to test the range of interest and the powers of observation of the candidate

(b) *Present day* —A liberal choice of questions on contemporary subjects—social, economic, constitutional, etc , mainly though not exclusively connected with India.

(4) and (5) *Urdu and Hindi* —Composition and translation of passages from the vernacular into English and *vice versa*



*Application for permission to appear at the Competitive Examination for Excise Inspectorship to be held in the year———.*

- 1 Name of applicant.
- 2 Date of birth.
- 3 Nationality
- 4 Period of residence in the  
United Provinces
- 5 Caste.
- 6 Name of father
- 7 Occupation of father
- 8 Residence of father
- 9 Schools and colleges at  
which applicant has been  
educated and period of at-  
tendance at each
- 10 Examinations passed (divi-  
sion to be stated) together  
with any special distinction  
gained at college
- 11 Particulars of appointment,  
if any, held by the appli-  
cant.
- 12 Athletic distinctions, if any
- 13 Name and address of two  
persons not related to ap-  
plicant from whom further  
particulars can be obtained
- 14 Optional subject to be taken
- 15 Address at which applicant  
desires all communications  
regarding the examination  
to be sent
- 16 If the applicant has appeared  
at a previous examination  
he should specify the year  
or years and also state if  
he was offered a vacancy in  
any year.
- 17 Signature of applicant
- 18 Date

### CERTIFICATE OF AGE.

CERTIFIED that———, candidate for admission to the Competitive Examination for Excise Inspectorship, has produced before me evidence as to his age as detailed below, and that, having regard to paragraph 1336 of the Manual of Government Orders, I find that he was born on or about the———day of———19

District Officer———

'District———

Dated———



No \_\_\_\_\_ TREASURY

*Chalan or invoice of cash to be paid into the Imperial Bank of India*

By whom tendered	Amount *	On what account	To what head of account to be credited †	Acknowledgement of the Imperial Bank India
			XXVI—Miscellaneous departments—“Provin- cial Examinations fees and fees for other examinations”	Received and credited in the Bank's daily sheet of the 193 .  <i>Agent, Imperial Bank of India</i>

\* To be stated in words also

† To be filled in by the Treasury Clerk

Correct

Receive and grant receipt

*Treasury Clerk**Treasury Officer*\_\_\_\_\_  
TREASURY\_\_\_\_\_  
193 .

## APPENDIX A-III.

## Rules regarding the recruitment, pay, leave, etc., of departmental Excise clerks.

1. The sanctioned permanent strength of the cadre of departmental Excise clerks is 30. The offices to which these clerks shall be posted are mentioned in paragraph 115 of the United Provinces Excise Manual, volume I. The sanctioned strength is subject to alteration under the following conditions —

(a) that the Government may leave unfilled or hold in abeyance any post without thereby entitling any member of the service to compensation ;

(b) that the Government may create additional, temporary or special posts in the cadre from time to time as may be found necessary

2. The authority to make appointments, promotions and transfers, of the departmental Excise clerks is vested in the Excise Commissioner

3. A list of approved candidates shall be maintained in the office of the Excise Commissioner. The number of candidates on the list shall not exceed five

4. The qualifications required of a candidate for appointment as excise clerk are —

(a) He must be a natural born British subject who has resided in the United Provinces for at least three years, otherwise than as a student at an educational institution, and must be domiciled in the United Provinces

(b) He must not be less than 18 years and not more than 25 years of age

(c) He must have passed the High School examination conducted by the Board of High School and Intermediate Education or some equivalent examination and have a thorough knowledge of *précis* writing, commercial correspondence and typewriting

(d) He must be physically fit for the appointment

5. Appointment to temporary vacancies shall ordinarily be made from among the candidates borne on the list of approved candidates only

6. There are 30 posts of Excise clerks sanctioned by Government —

- (1) 8 posts on Rs 75 per mensem
- (2) 8 posts on Rs 60 per mensem
- (3) 6 posts on Rs 50 per mensem
- (4) 8 posts on Rs 45 per mensem

The first grade is intended for the head clerks attached to offices of Assistant Excise Commissioners

7. All clerks when they are appointed to a substantive post shall be on probation for one year. If at the end of the year their work is found to be satisfactory they will be confirmed, otherwise they shall be liable to be removed from the department forthwith and in that case they shall have no claim whatsoever against the department

8 In matters of punishments, appeals and conduct, rules applicable to subordinate services shall apply to this service also

9 The Fundamental Rules and Civil Service Regulations shall apply in respect of pensions, leave, allowances and other conditions of service not provided for by these rules until other rules are made by Government to replace or modify them

#### APPENDIX A-IV

##### Rules regarding the Recruitment, pay, leave, etc., of Excise peons.

1 Appointments will be made by the officers mentioned in rule 122, volume I of the Excise Manual

2 Each officer authorized to make an appointment shall maintain a list of approved candidates for appointment

3 Every candidate for employment as excise peon must, before his name is brought on the list of approved candidates, satisfy the officer authorized by rule 122 of the Excise Manual

(1) that he possesses sound health, good physique and active habits,

(2) that he is not above 30 years of age

4 Appointments to temporary vacancies shall ordinarily be made from among the candidates whose names are borne on the approved list.

5 There are 350 posts of Excise peons sanctioned by Government

(1) 2 posts on Rs 17 grade

(2) 68 posts on Rs 16 grade

(3) 122 posts on Rs 14 grade

(4) 158 posts on Rs 12 grade

The first grade is reserved for the *jamadar* and the *dafti* attached to the office of the Excise Commissioner

6 A candidate shall on first appointment be placed in the lowest grade and during the first six months of his service shall be placed on probation. He shall not be finally confirmed unless his work is well reported upon by his immediate superior officer

7. The powers of punishment is vested in officers mentioned in rule 52

8 An appeal shall lie to the Excise Commissioner against an order of punishment involving dismissal or removal from service

## APPENDIX A-V.

## Dress Regulations.

## A—GENERAL

1 In the Excise department of the United Provinces uniforms have been prescribed for inspectors and peons only. Inspectors are required to provide themselves with uniforms at their own expense as soon after their confirmation to their appointment as possible. Peons will be provided with uniforms at the cost of Government, except that shoes will be paid for by the peons themselves.

2 No deviation from the sanctioned patterns of clothing equipment or badges will be permitted in any circumstances. The Excise Commissioner may, however, permit individual inspectors to wear articles of dress already in their use which have become obsolete by change of pattern in regulations, provided that no permission to continue the wear of obsolete articles will extend beyond two years from the date of change in regulations. Such articles may not be renewed but must be replaced by the latest patterns.

3 No unauthorized ornament or emblem is to be worn when in uniform.

4 Inspectors must be in uniform on the following occasions —

- (a) State ceremonies
- (b) When paying official calls on superior officers
- (c) When on duty in making inspections, conducting an investigation or inquiries (unless special circumstances make it inexpedient), at officially convened conferences, giving evidence in a court of justice or prosecuting cases

NOTE (1) —An Excise inspector working in a distillery or office need not be in uniform

(2) The Excise inspector on criminal investigation duty and other inspectors when, for purposes of detection, it is necessary for them to conceal their identity are exempted from wearing uniforms

(3) The undress uniform is to be worn on purely informal occasions. At inspection by superior officers or when meeting them officially the undress uniform should not be worn unless permission has been previously obtained

5 The full dress uniform must be worn when attending darbars, meeting the Excise Commissioner or higher officers or when meeting the Hon'ble Minister in charge of Excise, or His Excellency the Governor

6 Excise inspectors who have rendered approved service of not less than fifteen years may be permitted after retirement, on ceremonial occasions or when calling on Government officials, to wear uniform but with the letter "R" on the shoulder strap below the badge, such permission will be granted by the Excise Commissioner

7 Excise inspectors and peons off duty may wear either uniform or plain clothes, but no officer shall appear at any time dressed partly in uniform and partly in plain clothes

8 Excise inspectors meeting the Collector, the Excise Commissioner, Commissioners of divisions and higher officers in a body must be dressed exactly alike. The senior officer among the inspectors will decide what particular articles of uniform are to be worn by each. It

is for instance most undesirable that one inspector should wear breeches and another trousers or that one should wear pattis and another leather leggings

## B — PRESCRIBED UNIFORMS

### I For Inspectors

9 (a) *Jackets* — Khaki drill or serge, single breasted, cut as a lounge coat to the waist with a collar opening 6" below the shirt collar stud, loose at the chest and shoulders but fitted at the waist, military skirt to the bottom edge. Two patch breast pockets with flaps 6½" wide and 7½" deep with 2¼" box pleat in the centre, and fastened at the top with a departmental button, flap with button hole to cover pocket 2¼" deep. Two expanding pockets below the waist 9½" wide and 10½" at the bottom, 8" deep to the top of the pocket fastened at the top with a departmental button, flap with button hole to cover pockets 3½" deep and 9¼" wide, the pockets to be slightly rounded off at the bottom corners, jacket to fasten with four departmental gilt buttons down the front, sleeves cut plain with gauntlet cuffs, shoulder straps of same material as the coat fastened with gilt departmental buttons. Badges also to be worn on shoulder straps, jacket rounded off in front and to have a slit 8" deep at the back. The jacket to be worn with a khaki shirt, regulation pattern khaki collar and a blue tie. A plain gold safety pin may be worn under the tie to keep the collar in place.

(b) *Badges* — A gilt Maltese Cross

(c) *Buttons* — A Maltese Cross encircled by a wreath and surmounted by a crown with the words "U P Excise" below the wreath

(d) *Trousers* — Khaki drill or serge

(e) *Riding breeches* — Khaki Bedford or cotton cord

(f) *Boots* — Brown walking or ammunition boots

(g) *Helmet* — Khaki regulation helmet or Cawnpore tent club topee with a blue silk paggri ending in 4" deep gold fringe on left side

(h) *Turbans* — Indian inspectors will optionally wear turbans of silk or mixture of silk and cotton tied over a blue *kullah*; colour khaki with a blue band 4" deep round the paggri ending in a 4" deep gold fringe at the left side

NOTE — The use of made up turbans or pith head dress is prohibited

(i) *Garters* — Brown leather — not patti garters

(j) *Pattis* — Khaki woollen with khaki hosetops or khaki hose only

(k) *Fatigue cap* — Khaki serge

(l) *Shorts* — Khaki

(m) *Shirt* — Regulation pattern khaki colour with two flap pockets and shoulder straps

(n) *Tie* — Blue silk

(o) *Belt* — Regulation Sam Browne

When required to be in full dress Excise inspectors must wear jackets, trousers, walking boots, Sam Browne belt and either a regulation helmet or a paggri. The undress uniform will consist of a tent club

topee, khaki shorts and shirts with two flap pockets shoulder straps fitted with departmental badges, khaki patti, with hosetops or khaki hose only and the Sam Brovne belt

### FOR PEONS

10 *Coat* —Khaki drill Government Railway Police pattern without shoulder straps and piping, with five button holes down the front and two breast pockets with regulation flaps and button holes for brass buttons

*Pegtops* —Police pattern with tape at knee

*Turbans* —Khaki 7 yards long, with blue fringe and with a brass badge of the design of a Maltese Cross—surmounted by a crown

*Buttons* —Brass departmental with lettering "Excise United Provinces"

*Haversacks* —Khaki drill

*Pattis* —Blue woollen, 7' x 4"

*Belt* —Brown leather

*Belt clasp* —Brass, with lettering "Excise, United Provinces"

*Overcoat* —Police pattern without cape

*Shoes* —Indian pattern

11 Peons must always wear uniform when on duty, the only exception being when they are on special detective work and it is necessary that they should not be recognized Under these circumstances peons should wear their belts under their clothing

12 Peons on permanent enlistment will be provided free of cost, with the following articles —

Two coats

Two pegtops

Two turbans

One set of buttons

Two pairs of pattis

One haversack

One belt

One clasp for belt

One warm overcoat

Every year, one coat, one pair of pegtops, and one turban will be issued free Haversacks pattis and sets of buttons will be renewed after three years of use Belts and overcoats will not be renewed until they have been six years in use Men on probation will be furnished with belts and also with partially used uniforms if the latter are available

13 Indents for uniforms required during year will ordinarily be submitted by Assistant Excise Commissioners in the preceding March in form D 5

Men 5 feet 6 inches will be classed as size 1 those between 5 feet 4 inches and 5 feet 6 inches as size 2 and those below 5 feet 4 inches as size 3

When a man is broader or stouter than usual, he should get a suit a size larger than that to which his height would entitle him

Any alterations required to be made to the standard size uniform, to make it fit properly, must be paid for by the peon

14 All uniforms received into store, either new or partly worn, must be entered up in register D 6. If partly worn, a note to this effect with the stamped number will be entered in the column of remarks.

15 Before issue, all belts and clothing must be marked with the initial letter of the name of the sub-division and with a consecutive number for each class of article. The places where the marks are to be made are—Coats—inside of lower flap behind on the portion which hangs below the upper flap, pegtops—left hand side, about six inches below the waistband, patties—on the reverse side near the tape end; turbans—on the reverse side at the end, haversacks—on the inside of the flap, belt—on the inside of the leather.

All issues of belts and uniforms will be entered in register D 7. This register will also be used for articles that are re-issued after previous use, a note that the article was partly worn being made in the column of remarks.

16 When a peon is transferred from one charge to another he will take his uniform and belt with him. The Assistant Excise Commissioner will send a copy of the entry in register D 7 to be entered up in register D 7 of the charge to which the peon is transferred.

17 Peons going on leave for more than one month must deposit their uniform and belt with the inspector under whose orders they are working.

18 The belts and uniforms of peons dying or leaving the department, will be deposited with the inspector, who will have the uniform washed and stored until he receives orders from the Assistant Excise Commissioner as to its disposal.

If death is due to an infectious disease, the uniform will be burnt.

19 Assistant Excise Commissioners will, when on tour, inspect the uniforms of all peons. Any defective article will be replaced at the cost of the peon concerned.

20 To prevent the colour of uniforms being spoilt by washing, care should be taken that nothing stronger than soap, soda or *sajji* is used. No substance containing an acid such as mango peel, limes, etc., should be used.

## APPENDIX B-I

## Rates of duty on country spirit.

Duty is imposed on country spirit at the rates specified below —

Volume II, pages 15 and 16 — Substitute the following for the present Appendix B-I(a) —

“(a) when transported from any distillery or bonded warehouse in the United Provinces to the premises of a licensed vendor —

District	Rate of duty per imperial bulk gallon of the strength of—	
	35° U P	50° U P
	Rs a p	Rs a p
1 Dehra Dun—		
(a) Towns of Dehra Dun, Rajpur and Mussoorie	6 8 0	
(b) Rest of district	4 14 0	
2 Saharanpur	4 14 0	
3 Muzaffarnagar	4 14 0	
4 Meerut—		
(a) Town of Meerut	6 8 0	
(b) Rest of district	4 14 0	
5 Bulandshahr	4 14 0	
6 Aligarh	4 14 0	
7 Muttra	4 14 0	
8 Agra—		
(a) Town of Agra	6 8 0	
(b) Rest of district	4 14 0	
9 Mampur	4 14 0	
10 Etah	4 14 0	
11 Bareilly—		
(a) Town of Bareilly	6 8 0	
(b) Rest of district	4 14 0	
12 Bijnor	4 14 0	
13 Budaun	4 14 0	
14 Moradabad—		
(a) Darhul town	3 4 0	
(b) Moradabad district except Darhul town	4 14 0	
15 Shahjahanpur	4 14 0	
16 Pilibhut	4 14 0	
17 Farrukhabad	4 14 0	
18 Etawah—		
(a) Trans Chambal tract	3 4 0	
(b) Etawah district except trans-Chambal tract	4 14 0	
19 Cawnpore—		
(a) Town of Cawnpore	6 8 0	5 0 0
(b) Rest of district	4 14 0	
20 Fatehpur	4 14 0	
21 Allahabad—		
(a) Town of Allahabad	4 14 0	3 12 0
(b) Old Bara tahsil and that portion of Meja tahsil (except Chulbila shop) lying south of Allahabad-Mirzapur Railway	1 3 0	
(c) Rest of district	4 14 0	
22 Jhansi—		
(a) Town of Jhansi	4 1 0	3 2 0
(b) Rest of district		2 4 0
23 Jalaun		2 4 0
24 Banda—		
(a) Town of Banda	3 0 0	2 4 0
(b) Rest of district		2 4 0
25 Hamirpur		2 4 0
26 Benares—		
(a) Town of Benares	6 8 0	5 0 0
(b) Rest of district	4 1 0	
27 Mirzapur—		
(a) Hallia circle and distillery area of Robertsganj tahsil	1 3 0	
(b) Rest of district	4 1 0	3 2 0
28 Jaunpur	4 1 0	3 2 0



14 All uniforms received into store, either new or partly worn, must be entered up in register D 6 If partly worn, a note to this effect to be entered in the column of

## APPENDIX B-I

## Rates of duty on country spirit.

Duty is imposed on country spirit at the rates specified below —

(a) when transported from any distillery or bonded warehouse in the United Provinces to the premises of a licensed vendor —

District		Nominal strength of spirit	Duty per Imperial bulk gallon
1	<i>Dehra Dun</i> —		Rs a
	(a) Towns of Dehra Dun Mussoorie and Rampur	35	8 4
	(b) Rest of the district	35	7 2
2	<i>Saharanpur</i>	35	6 13
3	<i>Muzaffarnagar</i>	35	6 13
4	<i>Meerut</i> —		
	(a) Town of Meerut	35	7 15
	(b) Rest of the district	35	6 13
5	<i>Bulandshahr</i>	35	6 12
6	<i>Aligarh</i>	35	6 12
7	<i>Muttra</i>	35	6 11
8	<i>Agra</i> —		
	(a) Town of Agra	35	7 13
	(b) Rest of the district	35	6 11
9	<i>Mainpuri</i>	35	6 11
10	<i>Etah</i>	35	6 11
11	<i>Bareilly</i> —		
	(a) Town of Bareilly	35	8 4
	(b) Rest of the district	35	7 2
12	<i>Bijnor</i>	35	6 13
13	<i>Budaun</i>	35	6 13
14	<i>Amoradabad</i> —		
	(a) Town of Darhial	35	3 7
	(b) Rest of the district	35	6 13
15	<i>Shahjahanpur</i>	35	6 13
16	<i>Pilibhit</i>	35	6 13
17	<i>Farrukhabad</i>	35	6 11
18	<i>Etawah</i> —		
	(a) Trans Chambal tract—	35	3 5
	(b) Rest of the district	35	6 11
19	<i>Cawnpore</i> —		
	(a) Town of Cawnpore	35	8 3
	Ditto	50	6 4
	(b) Rest of the district	35	7 1
20	<i>Fatehpur</i>	35	7 1
21	<i>Allahabad</i> —		
	(a) Town of Allahabad	35	6 13
	Ditto	50	5 4
	(b) Old Bara tahsil and that portion of Meja tahsil (except Chulbula shop) lying south of Allahabad- Mirzapur Railway	35	1 3
	(c) Rest of the district	35	6 13
22	<i>Banda</i>	35	2 15
	Do	50	2 4
23	<i>Hamirpur</i>	50	2 4
24.	<i>Jhansi</i> —		
	(a) Towns of Jhansi	35	4 8
	Ditto	50	3 7
	(b) Rest of the district	50	2 4
25.	<i>Jalaun</i>	50	2 4

Of Government notification no 4 XIII—78, dated September 25, 1931, no 106/XIII—dated March 1931, no. 255/XI—83, dated May 1931 and no 85 XIII—83, July 8, 1931

## APPENDIX B-III.

**Manufacture and export duty on country spirit and foreign liquor.**

1 A manufacture and export duty of two annas per London proof gallon shall be levied on all country spirit exported to any province in British India or to any Indian State from any distillery or bonded warehouse in the United Provinces, the same duty shall be levied also on all foreign spirit of Indian manufacture exported to any province in British India or to any Indian State from any distillery, bonded warehouse, or wholesale vendor in the United Provinces

Provided that this manufacture and export duty of two annas per L P gallon shall not be levied on rectified spirit and rum, etc., of Indian manufacture supplied to charitable dispensaries and educational institutions, nor on Indian-made denatured spirit exported to any province in British India or to any Indian State from any distillery, bonded warehouse, or wholesale vendor in the United Provinces

2 The export duty will be levied by prepayment at the district treasury of the district of export, or by credit against a distiller's advance duty deposit before the spirit is exported from the distillery, bonded warehouse, or wholesale vendor's premises

3 No pass covering the export of any such consignment will be issued by the district officer or by any Excise officer of the district of export, until the duty above referred to has been paid

## APPENDIX B-IV

## (a)—Rates of duty on hemp drugs

Duty is imposed on intoxicating drugs at the rates respectively specified below :—

1 (a) On <i>ganja</i> (baluchar) transported from any bonded warehouse to the premises of a licensed vendor	Rupees 40 per seer inclusive of contract price in force in district of issue	Cf Government notifications no 6 XIII—49, da March 24, 1924 a no 257/XIII—4 dated May 28, 19
(b) On <i>charas</i> transported from any bonded warehouse to the premises of a licensed vendor	Rupees 60 per seer inclusive of contract prices in force in district of issue	
(c) On <i>bhang</i> transported from any bonded warehouse to the premises of a licensed vendor in the districts of Dehra Dun, Meerut, Buland-shahr, Aligarh, Muttra, Agra, Mainpuri, Etah, Budaun, Moradabad, Shah-jahanpur, Farrukhabad, Etawah, Cawnpore, Fatehpur, Allahabad, Banda, Hamirpur, Jhansi, Jalaun, Benares, Mirzapur, Jaunpur, Ghazipur, Ballia, Azamgarh, Lucknow, Unao, Rae Bareilly, Sitapur, Hardoi, Fyzabad, Sultanpur, Partabgarh and Bara Banki	Rupees 380 per seer, inclusive of contract price in force in the district of issue	
(c) On <i>bhang</i> transported from any bonded warehouse to the premises of a licensed vendor, in the districts other than those mentioned in 1(c) <i>supra</i>	Rupee 1 per seer inclusive of contract price in force in district of issue	
2 (a) On <i>ganja</i> exported from any bonded warehouse	Rupees 35 per seer exclusive of contract price in force in district of export	
(b) On <i>charas</i> exported from any bonded warehouse	Rupees 55 per seer exclusive of contract price in district of export	
(c) On <i>bhang</i> exported otherwise than in bond, from any bonded warehouse	Rupee 0-120 per seer exclusive of contract price in force in district of export	
(d) On <i>bhang</i> exported otherwise than in bond, from a place of collection in Muzaffarnagar, Bijnor, Naini Tal, Pilibhit, Kheri, Bahraich, Farrukhabad, Basti, Saharanpur, Bareilly, Gonda and Gorakhpur districts	Rupees 30 per maund calculated on the gross weight of the package or package forming the consignment and subject to a minimum of Re 1 for any fraction of a maund upon which a smaller amount of duty would but for such minimum be leviable	

## (b)—Export duty on charas.

1 With effect from July 1, 1924 an export duty of two annas per seer shall be levied on all *charas* exported under bond to any province in British India or to any Indian State from any bonded warehouse in the United Provinces, by prepayment at the district treasury of the district of export before the *charas* is removed from the bonded warehouse for export under bond

2 No pass covering the export of any such consignment will be issued by the district officer or by any Excise Officer of the district of export, until the duty above referred to has been paid.

Cf Government notification no 312/XIII—60, da June 27, 1924.

Cf Excise Commissioner's notification no 2773/ dated July 8, 1924

## III —Universities and other educational institutions

Rectified spirits

Authority

Volume II, page 22, Appendix C—III—

(1) In column 2 under "Name" of item 1, substitute the following for "Dean of the Faculty of Science Allahabad University" —

"Allahabad University on indents signed or countersigned by the

Volume II page 22 Appendix C—III—

Volume II, page 22—Appendix C—III—

Delete item 16 and the entries noted against it and for item 3 and the entries noted against it, as amended by correction lists nos 1(1) and 3(I), dated July 15, 1932 and March 31, 1933, respectively, substitute the following

"3 Principal, Hindu University, Benares

300 ga"ons of  
rectified spirit  
and 226 lb of  
absolute al  
cohol

E C's no 9845/II—  
791, dated January  
11, 1934."

Volume II page 22, Appendix C—III —

[List no 6, dated June 11, 1934 ]

I

In the correction slip no 1, dated July 15, 1932, in respect of item 3, for "January 1, 1932" read "January 1, 1928."

II

Item 7, column 3, after "100", add "and 30 lbs of absolute alcohol" and in column 4 remove full stop after "1913" and add "and E. C's no 10117/II—791 dated December 20, 1932"

			no 214/II—12, dated March 29, 1917
10	Principal, Bareilly College, Bareilly	10	E C's no 6603/II—238 B., dated October 11, 1929
11	Principal, St Andrew's College, Gorakhpur	10	E C's no 519/II—238- A dated April 23, 1926
12	Principal, Radha Swami Educational Institute, Dayalbagh, Agra	6	E C's no 716/II—238- B, dated April 21, 1931
13	Principal, Isabella Thoburn College, Lucknow	20	E C's no 5743/II— 238 A, dated Octo- ber 19, 1927
14	The Principal, D A V College, Cawnpore	10	Cf Exoise Commis- sioner's order no 7169/ II—238 A, dated Dec- ember 8, 1927
15	Principal, Government Intermediate College, Allahabad	3	E C's no 6415/II— 238-A, dated Novem- ber 17, 1924
16	The Head of the Department of Botany Hindu University Benares	75 lbs of abso- lute alcohol	E C's no 10355/II— 288-B, dated January 29 1932

## III—Universities and other educational institutions—(concluded)

Serial number	Name	Rectified spirits of wine (gallons)	Authority
16	Principal, Queen's Intermediate College Benares	4	E C's no S112/II—238-A, dated January 1, 1925
17	Principal, Government Intermediate College, Etawah	2 and 1 gallon absolute alcohol	E C's no 7052/II—238 A, dated December 9, 1924
18	Principal, Government Jubilee Intermediate College, Lucknow	20	E C's no 8215/II—238A, dated January 24, 1928
19	Principal, Lucknow Christian College, Lucknow	7 gallons absolute alcohol	E C's no 408/II—238B, dated April 10, 1930
20	The Principal K P Intermediate College, Allahabad, for the Biology department of the institution	20	Cf Excise Commissioners order no 2493/II—238 A dated June 27, 1927
21	Principal, Ewing Christian College, Allahabad	Five gallons alcohol at 100 per cent, 5 gallons alcohol at 95 per cent	No 263/XIII—44 dated May 12, 1913

Volume II, page 23, Appendix C-III—

For item 23 and the entries noted against it substitute the following

"23 | Officers of the Department of Agriculture United Provinces |

Volume II, page 23—Appendix C-III—

After " (b) " of item 24 add the following .

APPENDIX D-I

General exemption granted to Vaid, Hakims and Kavirajes.

B O no 477  
873-C, dated  
1ber 8, 1922

The class of Medical Practitioners known as Vaid or Kavirajes and Hakims have been exempted from the prohibitions contained in sections 17 and 21 of the United Provinces Excise Act (1910), subject to the following conditions —

1 That the exemption shall extend only to the manufacture and sale of *bona fide* medical preparations containing *bhang* and such preparations containing alcohol as may have been prepared without the employment of the process of distillation

2 That every Vaid, Kaviraj or Hakim before being entitled to this exemption shall notify to the Collector of the district in which he resides by means of an application presented in court that he intends to manufacture such medicated preparations A register of such application shall be maintained by the Collector

3 That the preparations are to be used for *bona fide* medical purposes only

4 That the quantity of *bhang* in the possession of any Vaid or Kaviraj or Hakim shall, in no case exceed 20 tolas

5 That the quantity of alcohol contained in any preparations shall not exceed 20 per cent of proof spirit





## APPENDIX E-I

I—List of medicated and tonic wines containing 42 per cent and over of proof spirit, which may be sold by a foreign liquor vendor only under note to rule 595 to the Excise Manual, Vol I

Serial number	Medicated or tonic wines	Manufactured by—	Percentage of proof spirit
1	Amer Picon	G Picon	50 0
2	Bitters	Fra Diavolo	103 1
3	Do	Revivification Maritz Selinabel	75 6
4	Do	Wynand Fockink Pommerauzen	95 0
5	Do Amer D'or	C Palmer	6 1
6	Do Angostura	Dr Scigarts	80 0
7	Do ditto	Dr Chavons	65 0
8	Do Aromatic	Emanuel Espardo	74 5
9	Do ditto	F Peters	86 4
10	Do ditto	E A Grimm & Co	80 6
11	Do ditto	Dr Clar	75 0
12	Do ditto	Dr Muncs Sobrino	75 0
13	Do Brandy	Crosse and Blackwell	73 5
14	Do do	C and F Coward	73 9
15	Do Aromatic	T H Lappes	70 0
16	Do Australian	L Micheal & Co	64 3
17	Do Coca	Hartung Kantor Wiz	89 5
18	Do Compari	Fratelli Compari	71 0
19	Do Cordial Herb liquor	B Eudder	56 0
20	Do French	W H Nevil, Importer	47 2
21	Do Kola	Compredon	65 8
22	Do Kraft	Dr Otto Trukoogy, Vienna	89 0
23	Do Masonic	Dr Mimcoy Sobrino	73 3
24	Do Moonseed	A C Powell & Co	51 4
25	Do Peach	W B Green, Importer	42 3
26	Do Liquor Pedlar Brand	J Hawker & Co	44 0
27	Do Original Peach	Page and Sanderman	55 0
28	Do Pale Orange	Fieldson & Co	58 0
29	Do Peach	Page and Sanderman	43 1
30	Do do	James Burrough, Ltd	53 0
31	Do do	Cutler Palmer & Co	48 0
32	Do do finest	Hubert Hurter & Son	43 0
33	Do do do	Sir Robert Burnett & Co	46 0
34	Do Pole Orange	Fieldson & Co	52 0
35	Do Pole	T P Griffin & Co	53 8
36	Do Orange	E Cusenmer	61 0
37	Do do	James Burrough Ltd	48 0
38	Do do	Boord & Sons	42 0
39	Do do	H B De Beer	64 0
40	Do do	Erven Lucas Bols	68 0
41	Do do finest	Phipson & Co, Importers	48 0
42	Do do do Quinine Tonic	Melrose Drover & Co	59 0
43	Do do dry	Humphrey Taylor & Co	44 0
44	Do do do	H Stodart & Co	47 0
45	Do do do	Imported by Green & Reid	54 8
46	Do Orange	Boord & Sons	44 6
47	Do do	Fieldson	59 4
48	Do do	Cutler Palmer & Co	50 0
49	Do do finest	Sir Robert Burnett & Co	48 0
50	Do do	Melrose Drover & Co	57 0
51	Do do	Charles Tanqueray & Co	51 0
52	Do Suisse	Dumbers	60 1
53	Do Sulphur, Dr Kaufman's	A P Ordway & Co	42 0
54	Do Stomach	I G I Barker	73 1
55	Boldo Verne	Par Verne, Pharmacien do 1st class, Grindole, France	106 0
56	Bordeux Quina	Delor Freres, Bordeaux	
57	Byrrh		

Serial number	Medicated or tonic wines	Manufactured by—	Percentage of proof spirit
58	*Goswami		*39 1 *32 1

Volume II, page 35 Appendix E-I —After item 60 add the following new item —

"60 A Fernet Branca Wino

Fratelli Branca 84°0"  
(Last no 1 dated July 15, 1852.)

Of E C's order  
in file IX—206

67	Kohi Cordial	Parke, Davis & Co	41 0
68	Le Mandarin Apertif aux Mandarines	E Cusenier Fils Aine and Cie	55 0
69	Liquor Medico Tonic	Lucien Foucauld & Co	76 0
70	"Polwins' Iron and Quinine Wine —des Coteaux de Judee		.
71	*Pomoutoc (Apple line)	Whitewar	*18 3
72	Schik's vin Tonique		29 0
73	Do Wine		28
74	*St Leon Tonic Wine		
75	St Raphael Wine	Societe de St Raphael	*27 1
76	Stower's Jamaica	Ginger Liquor	
77	*Vermouth	Cinzano & Co	*27 7
78	* Ditto	Nouley Prat & Co	*27 8
79	Ditto	Martini & Rossi	
80	Ditto ..	F. Gaucia	..
81	Ditto .	Martinezzi	.
82	Ditto .	Vitch	
83	Vino Venus	Finlay Dicks & Co	77 0

\*NOTE —Included in this list in spite of low strength as these pay lower duty under article 35 of the Customs Tariff Act

## APPENDIX E-II

II—List of medicated and tonic wines containing 20 per cent. or over but under 42 per cent of proof spirit, which may be sold by an approved chemist under rule 595 of the Excise Manual, Vol I

Serial number	Medicated or tonic wines	Manufactured by—	Percentage of proof spirit
1	Aswangandha Wino	Messrs Bengal Chemical and Pharmaceutical Works, Calcutta, and Indian Chemical and Pharmaceutical Works, Calcutta	27 8 to 32 7
2	Aswarin	Messrs Indian Chemical and Pharmaceutical Works, 67/ Charan Mitter Street, Calcutta	
3	Atlas Tonic	Fred Stearns & Co	
4	Abodzin Tonic Wino	Durtacker Bros	
5	Aperatif Bittal Vin Jonique	Bittal & Co	
6	Aperitivo Rossi	Imported from Italy	
7	Beef and Iron Wine Bivo	Burrough's Wellcome & Co	33 0
8	Ditto	John Wyoth & Brother	35 0
9	Beef wine		21 0
10	Bitters, Hop	Dr Soules	22 0
11	Do	Hop Bitters Manufacturing Co	26 4
12	Do Iron Tonic	Fred Stearns & Co	32 0
13	Do Koosh	Koosh Tonic Bitters Co, Ltd	33 0
14	Do Orango	Wilkinson	30 5
15	Do do	John Crabbie & Co	32 0
16	Do do	Imported by Army & Navy Store Ltd	38 1
17	Do do finest	Charles Tanqueray	40 0
18	Do do do	Specially selected for Phipson & Co	39 0
19	Do do do (Pedlar Brand)	J Hawker & Co	39 0
20	Bitters, Orange finest (pale, prepared with pure quinine)	John Crabbie & Co	33 0
21	Bitters Peach	Laws	30 0
22	Do (original Tandem Brand)	Page and Sandman	38 0
23	Do Pomolo	I G I Barker	36 0
24	Do Pornolo Pepsine	Pepsine Bitters & Co	31 0
25	Do Punch	Scrutton	28 0
26	Do Orange superior	D J Thomson & Co	35 0
27	Do do Idol Brand	Geo Idle Chapman & Co	39 0
28	Do Peach Idol Brand	Ditto	39 0
29	Do Quinine	Quinine Manufacturing & Co	20 9
30	Do Sulphur	Dr Kaufman	36 0
31	Do Wild Cherry	R F Hibbard	24 0
32	Bomalvin	Messrs Spencer & Co Mount Road, Madras	34 0
33	Brunet's Wine	Brunet	27 0
34	Byrrh (medicated Wine)	Imported by Khan and Khan	32 0
35	Ballantine Ideal Tonic	Ballantine	6 2
36	B F X Beef Malt, Iron Wine Tonic	Alexander and Peterson	30 8
37	Centaure quina	Lable Francois	30 0
38	China Serravallo Ferruginosa	Dr Serravallo	28 0
39	Coca Wine	Armbrecht Nelson & Co	26 6
40	Ditto	Army and Navy Co operative Society, Ltd	35 0
41	Ditto	H E Stevenson & Co	33 0
42	Ditto	Fred Stearns & Co	24 0
43	Coca-wine (Stearn's Wine of Coca)	Ditto	33 0
44	Coca Wine, Holloway's	Holloway's Coca Wine Co	28 0

Serial number	Medicated or tonic wines	Manufactured by—	Percentage of proof spirit
45	Cordial Wild Cherry and Morruha line	H K Mulford & Co	34 0
46	Carmavin Tonic Wine	The Carma Wine Co, Ltd	29 9
47	Carnevena	Oppenheimer Son & Co	26 5
48	Coca Burgandy Wine	Ambrecht Nelson & Co	28 2
49	Coca Malaga Tonic Wine	Ditto	30 4
50	Dandelian Wine	R Wilkinson & Co	27 0
51	Devin Byla	Les Establishments Byla	24 0
52	Elixir Beef Wine and Coca	Fred Stearns & Co	36 1
53	Emoglobine Wine of Pepton of Meat	Desanti and Zuhani	28 3
54	Extract of beef and Malt Wine		

Volume II, page 37—Appendix E-II—

In column 4 against "Enervin Tonic Wine" for "34 5" substitute "32 3" (Cf E- C's order in file IX—206 A)

[List no 6, dated June 11, 1934]

Cancel item 62A, inserted by correction list no. 2, dated November 25, 1932 (Cf E- C's order in file IX—206-A)

(List no 5, dated December 21, 1933)

(List no 2, dated November 25, 1932)

67	Vin De Saint Christophe Tonique Reconstituant	B Martial Beaurepaire (Isere France)	31 7
68	Kola Wine	Ambrecht Nelson & Co	28 0
69	Kollox Wine	The Kollox Wine Co	37 0
70	Kola Wine Brunc flavoured	(Invd) Huge Peters	36 0
71	Koto (grand vin ultra Tonique)	P Gripson	37 0
72	Keystone Burgundy (Ferruginous)	Stephen Smith & Co	24 0
73	Karn Wine	Karn, Ltd	27 6
74	*Karoza Wine	Burgoyne, Burbidges	44 8
75	Kola Cardinette	Palsade Manufacturing Co	30 8
76	Kola Vin	Fred Stearns & Co	25 6
77	Kopke's Quinine Port (White Cross Invalid)	Kopke's Oporto	34 1
78	Koto Grand Vin Ultra Tonique	Koto Brand	38 0
79	Le Vin Desile		27 0
80	Laebig's Extract of Meat and Malt Wine	Army and Navy Co operative Society, Ltd	29 0
81	Liquid poptonoids	Carnick & Co	34 0

Volume II, page 37, Appendix E-II—After S3, add the following new item — (Cf E- C's order in file IX—206)

"S3A Maldano Brandy Gale Leister and Co 41 0"

(List no 1, dated July 15, 1932)

91	Meat and Malt Wine	Will & Co	28 0
92	Malt Extract with Pancreatine and Pepsin	W and A Gilbay	34 0
		Kopler & Co	9 0
93	Malt Extract with wine	Ditto	9 1
94	Maltine Wine	Maltine & Co	27 3
95	Ditto with Coca wine	Ditto	31 9
96	Ditto with Pepsine and Pancreatine	Ditto	32 3
97	Manalin	The Manalin & Co	22 0
98	Manola	The Manola & Co	32 5

\*NOTE—Included in this list in spite of higher strength as these pay higher customs duty under article 31 of the Customs Tariff Act

Serial number	Medicated or tonic wines	Manufactured by—	Percentage of proof spirit
99	Medizinal Süsswein	No Maker's name	36 4
100	Milo Vin, Liebig's Extract of Meat and Malt Wine	Hassel & Co	31 0
101	Mitsuwa Ginseng Wine	Marumiya Sleton, Tokyo	19 3
102	Do Quina Iron Wine	Ditto	21 5
103	Mush-kun Tonic	Oppenheimer & Son	34 3
104	Nos Vin	E. Guenther	31 8
105	Neoferrum	Maltine Co	18 0
106	Orange and Quinine Wine	Arnold & Co	21 0
107	Do ditto	Higgin	23 4
108	Orange Wine Stone	The Finburry Distilling Co	22 0
109	Orange Quinine Tonic	Dr Lindsay's	33 2
110	Oud's Tonic Wine	W. G. Oud Pyn Co, Holland	26 8
111	Pala Tonic	John T. Milliken & Co, Ltd	37 0
112	Palatable Peptone	Parke, Davis & Co	38 0
113	Palex	H. K. Mulford & Co	25 0
114	Panopepton	Kear Child Bros and Foster	30 0
115	Pepsin Wine	Burgoyne, Burbridges & Co	36 8
116	Do do	Southall Brothers and Barclay	31 7
117	Pepsin Wine (Vinum Pepsin)	D. Kin Brothers	29 0
118	Pepto-Fer-Jaillet	H. Schaffner	10 0
119	Peptonids Iron and Wine	Carnik	39 2
120	Peptofer	Dr Jaillet	40 0
121	Pepto Elixir	M. Robin	34 0
122	Do Kola	Ditto	14 0
123	Peptone Wine	P. Chapoteaut	32 0
124	Pesqui Uranated Wine	Dr A. Pesqui	24 0
125	Phosphore	Parke, Davis & Co	32 0
126	Phospho lecithin	Henry K. Wampolo & Co	25 0
127	Pepsine Wine	Buiss Bros & Co, Ltd	28 1
128	Ditto	Gales & Co	24 6
129	Prince Sin Tonic Wine	Messrs Monopole Etienne Gasqueton Bordeaux	33 0
130	Quina Wine		30 6
131	Quinae	La Roches	31 2
132	Quinine Wine	Goodal	20 5
133	Ditto	Robert Waters	24 8
134	Ditto	Southall Brothers and Barclay	20 0
135	Ditto	Fabrics Lombarda Prodotti Chimici Milano	28 5
136	Quinine and Iron Wine	Fred Stearns & Co	31 0
137	Do Port	Kopke	33 0
138	Do Sherry	W. A. Gilbey	23 0
139	Quinine Labarraque (or a Labarraque's Quinine Wine)	Alf Labarraque & Co	28 8
140	Quinquina in Vin Vieux De Grenache	St Raphael	29 0
141	Quina Laroche	Laroche	28 0
142	Quinquina Dubonnet	Dubonnet	33 4
143	Quin St Raphael	Societe de St Raphael	28 2
144	Radiovin Tonic Wine	Smith and Gill, London	31 0
145	Robusto do		34 8
146	Royal Blackberry Wine Tonic and Wholesome	Messrs H. Pierres Co, Germany	28 0
147	Sagrada Wine	J. Paul, Liebo	36 8
148	Saint Leon (Tonic Reconstituting Wine)	Imported by Eugene Meiffre	20 0
149	Saint Raphael Quinquina	Societe St Raphael	30 0
150	Sedna Tonic Wine	Deans Logan & Co	28 0
151	"Seng"	The Sultan Drug Co of St. Louis M O, U.S.A.	30 7
152	Seravallo's Tonic	J. Seravallo	23 0
153	Shakti Sudha	Messrs K. P. Gupta and S. C. Chakravarty, Benares	32 4
154	Sedna Tonic Wine	Deans Logan & Co, Ltd	27 4

Serial number	Medicated or tonic wines	Manufactured by—	Percentage of proof spirit
155	Serravallo's Tonic Wine (Vin De China Ferruginoso)	J Serravallo Trieste (Bark & Iron)	32 5
156	Sherry Kina	Marques Del Meribo Jersey	29 5
157	Sherry Zilla Cocktail	Southard & Co, London	35 2
158	Stearns Tonic Wine	Fred Stearns & Co	28 0
159	St Raphael Quinquina	Societe St Raphael	29 1
160	Tionosphora Comp	Oppenheimer Son & Co, Ltd	31 0
161	Tissue Builder	Fred Stearns & Co	28 0
162	Tonic Wine	Guy	27 0
163	Ditto	Armbrecht Nelson & Co	26 3
164	Vana	Burrough & Co	33 0
165	Vibutero	Fred Stearns & Co	32 0
166	Vibrona Tonic (first quality, vintage)	Fletcher Fletcher & Co	33 0
167	Vibrona	Ditto	32 0
168	Do (Sherry)	Ditto	30 0
169	Vin Anti Anémique	Dnbrace	25 2
170	Vin Aroudan Quina	F Aroud	32 6
171	Vin de Baudon	.	24 2
172	Do Bugeaud	.	26 4
173	Do Burnet	.	26 7
174	Do Dr Vivien's Extract de Foie do Morue	.	30 3
175	Vin de Dusart	.	22 7
176	Vin de Dusart Hemoglobine Soluble	Maison Adman and Cie, Paris	28 0
177	Vin de Dusart Kola Astier	Laboratoires Astier	26 0
178	Vin Sangnis	Elviro Gancia	28 0
179	Vin Sangnis Dr Hales	Dr Hales Vin Sangnis Company	28 0
180	Vin Robin	M Robin	28 0
181	Vino de China Serravallo	Farmacia Serravallo	28 0
182	Vino de Peptone	P Chapoteaut	25 0
183	Vino de Quinquina	De Armet de Lisle and Cie	28 6
184	Vino de Quinquina an Malaga	E Barbier	26 9
185	Vino de Vial	J Vial	28 0
186	Vin du Dr Vivien	.	28 4
187	Vin Eupéptique a la Pepsine et a Pep la Pepsine	H Chambellan Lyon	28 0
188	Vin Ferrugineux Aroud an Quina	J Ferri	28 0
189	Vin Grimand Ferro Ergote	.	27 6
190	Vin Tonic Nutritif de Defresne a la Preptone	.	37 0
191	Vin Tonique Mariani a la Coca du Peron	Mons Mariani	30 0
192	Vin Sukal (Fortifiant, Tonique and Aperity)	Simon Court phial Mont Periller, France	28 0
193	Vino Chinato Medicinale	Fabrics Lombarda Predotti Chemici Milano	29 7
194	Vin Vermouth Conc, China (Vermouth and Quinine)	F Baller & Co	22 2
195	Vinum Ferri Hypophosphites Company	Ferris	22 5
196	Vind Hemoglobine	Maison Grimault & Co	27 0
197	Vinum Pepsinac	Gehe & Co	21 0
198	Ditto	J D Riedel	23 0
199	Vinum Pipsin P B	E Merck	27 0
200	Vana Tonic Wine	Burroughs and Wellcome	35 0
201	Vibrona Malt	Fletcher Fletcher & Co	22 4
202	Vibrona Tonic Wine	Ditto	32 2
203	Vin Aroud	J Ferri	30 8
204	Vin Chitanti Medicinale	Feb Lonel Ferrati Chimici	29 7
205	Vin de Baldo	Grimault & Co	34 9
206	Vin de Bravis	Societe Vin Bravais	28 0
207	Vin de Brunet	Brunet	28 0
208	Vin de Coca (Bohrian)	Grimault & Co	37 0
209	Vin de Defresne	Defresne	37 0
210	Vin de Dusart	Dusart	23 6

Serial number	Medicated or tonic wines	Manufactured by—	Percentage of proof spirit
211	Vin de Hoemoglobin	Grimault & Co	27 1
212	Ditto	Deschien	25 5
213	Vin de Kenal Tonique (Stimulant appetisant)	Society Vincola Francaiso	20 6
214	Vin de Lavoix	Lavoix	20 0
215	Vin de Peptone	Chapoteaut	31 1
216	Vin de St Lehon	Hector Falcon	27 4
217	Vin Desiles	Societe Fecommedu Vin Desiles	20 0
218	Vin Desiles Regenerating Cordial	Levallois Perrot (Seine)	27 8
219	Vin Hoemoglobin	Maison Adrien	28 0
220	Vin Kola	Dr Hechel	24 3
221	*Vin Pepsine	Morson	*72 0
222	Ditto	Joh Dieder Bieber	37 6
223	Ditto	Burgoyne, Burbidges & Co	31 0
224	Ditto	G Curling Mymen & Co	28 0
225	Ditto	Dakin Brothers	20 7
226	Ditto	Horner & Sons	28 6
227	Ditto	Lorimer & Co	28 7
228	Vin Pepsine Bidigestive	Chassang	33 2
229	Vin Peptone	Chapoteaut	35 2
230	Vin Phosphoglycerat Chausk	Rigaud and Chapoteaut Paris	22 0
231	Vin Sanguis (wine for the blood)	Dr Halis	26 2
232	Vin Tonique de Bagnole	St Jean	27 6
233	Vin Tonique Mariani	Mariani	30 4
234	Vin Tonique Mariani la Cocadu	Paron	20 9
235	Vin Tonique Mazzor	Mazzor	37 4
236	Vin Vitae (Tonic wine)	Dakin Brothers	20 8
237	Vinitoe (Tonic wine)	Ditto	14 6
238	Vinotone	N V M Cohns Wijn and Spirit Nalhen Handel	31 0
239	Vinum Pepsine	C J Hewlett & Son	20 0
240	Vinum Pepsine, no. 2	Ditto	25 0
241	Vincarnis	Coleman & Co	30 0
242	Waterbury's Compound	Waterbury Chemical Company	20 0
243	Waterbury's with creosote and guae' col	Ditto	20 0
244	Wawona Tonic Wine	Messrs Big Tree Wine Co, London	32 0
245	Wine Budigestive with Pepsin and Diastase	Chassang	32 9
246	†Wine of Codliver Oil with Pepto nate of iron	Fred Stearns & Co	128 0
247	Wine, Hall's	Stephon Smith & Co	32 0
248	Wine Tonic Dubonnet	Imported by J J Bordes & Co	29 0
249	Wine Nelson's Relica	Nelson's Wine & Co, Ltd	27 0
250	Wine Orange Quinine	Lorimer & Co	23 0
251	Wine Quinine	Army and Navy Co operative Society, Ltd	21 0
252	Wine Karanzona, Food and Tonic Wine	Burgoyne, Burbidges	35 0
253	Wine, Kola finest	Durlacher Hermano	29 0
254	Wine Pepsine	(Invd) Southall Brothers and Barclay	26 0
255	Wine Champion Tonic	Glove Trotter Brand	31 0
256	Wine Basio	Stevenson and Howell	23 0
257	Wine Beef and Iron (Bivo)	Burroughs and Wellcome	36 9
258	Wine Beef and Iron with Quinine	Ditto	34 6
259	Wine Beef and Iron Peptonised	Fred Stearns & Co	26 0
260	Wine Coca	Army and Navy Co operative Society	37 3
261	Ditto	Riker & Co	31 8
262	Ditto	Savar & Co	33 8
263	Ditto	Lorimer & Co	16 7
264	Ditto	Farris & Co	31 4
265	Ditto (Hall's)	Stephenson Smith & Co	31 4
266	Ditto Tonic	Hall	29 9

\*NOTE —Included in this list in spite of higher strength as these pay higher customs duty under article 31 of the Customs Tariff Act  
Also known as Stearn's tonic

Serial number	Medicated or tonic wines	Manufactured by—	Percentage of proof spirit
267	Wino Coca Karzona Food and Tonic	Burgoyne, Burbidges & Co	34 8
268	Ditto Medium	Ambrecht Nelson & Co	30 1
269	Ditto Port	Ditto ditto	28 1
270	Wine Karozona	Burgoyne, Burbidges & Co	36 4
271	Do Kola	Ditto ditto	28 0
272	Do do	Christy	35 6
273	Do do	Society Vincola Taragona	34 0
274	Do Kollox	Kollox	37 9
275	Do Maltona Tonic	The Malton Wine Co	30 3
276	Do Marza	Wright Layman and Umney	28 0
277	Do Nos	E Cusenier	32 5
278	Do Nuvite Tonic	Nuvite Co	21 0
279	Do Orange Quimino	Lorimer & Co	33 0
280	Do do	J Holsen & Co	19 4
281	Wine of Cod Liver Oil with Peptonate of Iron (Stearn's Tonic Wine)	Fred Stearns & Co	34 2
282	Do of Health Junora	Humphrey Taylor & Co	28 8
283	Do of Phosphoglycerate of Lime	Grimault & Co	24 0
284	Do Pancreatino	Savory and Moore	31 9
285	Do Pepsin	H E Stevenson	30 4
286	Do do	Savory and Moore	31 9
287	Do do	Morson	*72 0
288	Wino Popsin	Lorimer & Co	32 7
289	Do do	Grimault & Co	31 9
290	Do do	Burgoyne, Burbidges & Co	31 9
291	Do do	Dakin Bros	29 7
292	Do do	G Curling Wyman & Co	28 2
293	Do do	Joh Dieder Bieber	37 6
294	Do do (Pure)	Herrings & Co	28 6
295	Do Peptone	Chapoteaut	31 1
296	Do do	Peaufay	21 1
297	Do do	Army & Navy Co operative Society	21 1
298	Do do	Barnard & Co	22 0
299	Do do	Gordall	21 2
300	Do Quimino	Army and Navy Co-operative Society	28 8
301	Do Tonic	Lorimer & Co	28 8

Volume II, page 41—Appendix E-II—

After item 307, add the following new item :

(Cf E C's U  
in file IX—200-

307A	Wino	..	Beafey's Wine, Ltd, London	28 8"
------	------	----	----------------------------	-------

[List no 6, dated June 11, 1924.]

\* NOTE —Included in this list in spite of higher strength as these pay higher customs duty under article 31 of the Customs Tariff Act



## APPENDIX E-III

## III —List of medicated wines containing less than 20 per cent proof spirit, which may be sold without a licence

Serial number	Medicated or tonic wines	Manufactured by—	Percentage of proof spirit
1	Anuprasati Cordial (tonic)	Messrs Kemp & Co , Charni Road, Bombay	2 0
2	Aswan	Messrs Bengal Chemical and Pharmaceutical Works, 90, Maniktola Main Road, Calcutta	31 1 to 19 8
3	Compound Pepsin Cordial	Nyal & Co	14 0
4	Hagees Cordial of the extract of Cod liver oil compound	Katharman Chemical Co	14 0
5	Hop Bittrine	Dr Sonles Hop Bittrine Co	18 0
6	Palol	Parke, Davis & Co	15 0
7	Pepsin wine	Messrs Kemp & Co , Charni Road, Bombay	1 2
8	Peptaron	Parke, Davis & Co	18 0
9	Peptaron with arsenic	Ditto	17 0
10	Pepsine Cordial	Ditto	18 0
11	Asavas, Arishtas and Kashayas prepared by Indian physicians, provided they contain less than 20 per cent of proof spirit		

## APPENDIX F-I.

I —List of prescribed departmental returns with instructions  
for their preparation

## (a) MONTHLY

Serial number	Name of return	Rules by which prescribed	By whom despatched	Date of despatch, monthly on—	Presented form
<i>To Excise Commissioner</i>					
1	Return of issues from distillery	792	Inspector in charge of distillery	1st	P D 27
2	Report of cases instituted for offences against the Excise and opium laws	286	District Magistrate	10th	G 22
3	Monthly returns of work of Excise inspectors and Assistant Excise Commissioner	85	Assistant Excise Commissioner	25th	D 3
<i>To Collector</i>					
4	Comparative statement of issues of country spirits to shops from bonded warehouses	470	Inspector in charge of warehouse at headquarters of district	5th	B W L 10
5	Comparative statement of issues of hemp drugs to shops from warehouses	863	Ditto	,	I D 21
6	Abstract register of issues of drugs maintained in contract bonded warehouses supported by receipted applications	861	Ditto	2nd	Manuscript
7	Abstract register of passes maintained in spirit bonded warehouses supported by receipted applications	469	Inspector in charge of warehouses	2nd	,
8	Account of spirit issued to each Indian State from contract bonded warehouse	469	Ditto	1st	,
9	Sales by persons licensed to collect <i>bhang</i> spontaneously grown	833 (3)	Licence holders	,	I D 17
10	Statement showing quantity of <i>bhang</i> exported and amount of duty paid	,	Officer authorized to issue export passes	,	,
11	Demands, collections and balances of licence fees	152 and 164	Tahsildar	25th of the month to which it relates	G 18
<i>To Assistant Excise Commissioners</i>					
12	Comparative statement of issues of country spirit to shops from bonded warehouses	470	Inspector in charge of warehouse at Headquarters of the district	5th	B W L 10
13	Comparative statement of issues of hemp drugs to shops in contract areas.	863	Ditto	,	I D 21

Serial number	Name of return	Rules by which prescribed	By whom despatched	Date of despatch, monthly on—	Prescribed form
14	Abstract contract bonded warehouse ledger	474	Inspector in charge of bonded warehouse	1st	B W L 3
15	Statement of storage and issue wastages at drugs bonded warehouse	865(a)	Ditto	Do	I D 23 and 24
16	Monthly statement of work	106	Excise Inspector on preventive duty.	Do	D 3
<i>To Tahsildars</i>					
17	List of licence fee due from each shop and statement of issues of country spirit and drugs to shops in each tahsil	63 & 152	Collector	As soon as the assessment is completed	G 17
<i>To Excise Inspector in charge of the warehouse at the headquarters of district</i>					
18	Sales of country spirit from wholesale shops and dépôts	479 (12) and 480(4)	Wholesale vender or dépôt agent	1st	Manuscript
19	Extract of shop register of issues of spirit and drugs maintained in bonded warehouses	470 and 863	Inspector in charge of an outlying warehouse	Do	B W L 10 and I D 21
<i>To Excise Inspector on preventive duty</i>					
20	Extract of shop register of country spirit and drugs maintained in contract warehouses	470 & 863	Inspector in charge of warehouse at headquarters	10th	Manuscript

### Instructions for preparing monthly returns.

(i) Return no 2 should show the results of all cases instituted under the Excise, Opium and Dangerous Drugs Acts. The necessary data will be supplied to Collectors in the manner described in rule 287. The replies to all inquiries at the back should invariably be entered in the column of remarks. In districts included in the charge of an Assistant Excise Commissioner, the return should be submitted through the Assistant Excise Commissioner of the charge.

(ii) Return no 3 consists of certain statements prescribed by the Excise Commissioner and is intended to supply information regarding the work done by excise inspectors and Assistant Excise Commissioner and regarding consumption of excisable articles and detection of excise crime.

(iii) Return nos 4, 5, 17, 18 and 19 are very important. On them depend the assessment and recovery of monthly licence fees. Correct preparation and submission should be strictly enforced.

(iv) Returns nos 6, 7 and 8 are required for verification of warehouse transactions with treasury accounts and for adjustment of accounts of supply contractors and Indian States.

(v) Returns nos 9 and 10 are intended to supply information to the Collector of the district, and through him, in certain cases, to other provinces of the sales and exports of *bhang* collected from the spontaneous growth. It is essential that strict accuracy and punctuality in their submission be enforced.

(vi) Return no 11 shows the monthly progress in collections on account of licence fees in each tahsil. This return will assist Collectors in seeing that tahsildars do not neglect their responsibility for the prompt collection and accounting to Government of excise demand in their tahsils. Further directions on this head will be found in Chapter III.

(b) QUARTERLY

Serial num- ber.	Name of return	Rule by which prescribed	By whom des- patched	Date of despatch, monthly on—	Prescribed form
		<i>To Excise Commissioner</i>			
1	Quarterly accounts comprising six statements		Collector	15th of month succeeding close of quarter	G 23
2	Quarterly statement of consumption and crime	75	Do	Ditto	G 24
3	Statement of accounts of licensed breweries	816	Do	Ditto	B 7
		<i>To Collector</i>			
4	Statement of accounts of licensed brewers	816	Brewer	7th of first month after close of each quarter	B 7

(1) *Return no 1* comprises six statements—

(a) *Statement no 1* will show the "receipts" and "charges" of the department during the quarter. It should be prepared according to the account month, as it is absolutely necessary that the figures given in it should exactly agree with those in the treasury accounts. All sums brought to the credit of the department should be shown in it, irrespective of the fact that the payments are in some cases on account of other districts. Except in the case of the sale-proceeds of opium issued from headquarter treasuries and advance deposits made at auctions all excise receipts will, as far as possible, under rule 161, be paid into tahsil treasuries. The figures received from tahsils in the supplements to the *sahas* and the *chalans* prepared by the excise *ahlmad* will afford full particulars for the preparation of the receipt portion of this return. The necessary particulars for charges of the department are partly available in the bills prepared in the Collector's office and partly

Serial number	Name of return	Rule in which prescribed	By whom despatched	Date of despatch.	Prescribed form
<i>To Superintendent of Police</i>					
15	List of shops sold or assigned under the auction, fixed fee and graduated surcharge systems	189—191	Collector .	March 20 .	G 16
16	List of <i>tari</i> shops sold or assigned.	190 & 192 (c)	Do ..	September 20	G 16
<i>To Tahsildars</i>					
17	Annual statement of shops sold under the auction system	192(c)	Collector ..	September 20, in the case of <i>tari</i> March 20, in other cases	G 15
18	Annual statement of shops licensed under the fixed fee system	191	Do .	March 20	G 16
19	Annual statement of shops assigned under the graduated surcharge system.	189	Do .	Ditto	G 16
20	Annual system of shops assigned under the tree tax system of <i>tari</i>	190	Do ..	September 20	G 16
<i>To Excise Inspectors</i>					
21	Annual statement of shops sold under the auction system	192(c)	Collector ..	September 20, in case of <i>tari</i> March 20, in case of others	G 15
22	Annual statement of shops licensed under the fixed fee system	191	Do	March 20	G. 16
23	Annual statement of shops assigned under the graduated surcharge system	189	Do	March 20	G 16
24	Annual statement of <i>tari</i> shops assigned under the tree-tax system	190	Do	September 20	G 16

(i) *Return no. 1*—This statement will be prepared from return no 9 furnished by Collectors of districts in which breweries have been established, and will be submitted to the Local Government for transmission to the Government of India.

(ii) *Return no 4*—This consists of 17 statements, of which 11, numbered A, BIV, C, D, E, E-1, E-2, F, G, H, and I, are Provincial and seven, numbered I, II, III, IV, IVA, IVB and V, Imperial, the latter having been prescribed by the Government of India. All necessary instructions for the preparation of these returns will be found at the foot of each return. The fair copies of the appendices should be submitted

direct to the Excise Commissioner and the office copies to the Commissioner of the division along with the report. The latter will forward the report to the Excise Commissioner, and return the office copies of the appendices to the Collector immediately after perusal. Any delay in the submission of the appendices will be noticed in the provincial report.

(iii) *Return no 8*—Cases repeatedly come to notice in which persons who have made default in excise contracts in one district have, in ignorance of their antecedents, been permitted to enter into similar engagements in another district, with the result of further loss to the revenue. In order to minimize this source of loss, a list of such defaulters is prepared and circulated to all district officers immediately before the annual sales, from particulars furnished by district officers in form G 32. The list should show the names of all persons whose bids were accepted at the Excise auctions and who either failed to take up their contracts, or having taken them up subsequently made default in the instalments the amount of loss in either case to Government not being less than Rs 200, and also of those persons whose conduct justifies their exclusion from Excise contracts. The list should be alphabetically arranged to facilitate the compilation of the provincial list. Any defaulter whose name is on a previous list who pays up the amount due from him and is otherwise eligible for contracts may be reported for exclusion from the list, and this will be done and notified to district officers in a memorandum at foot of the next list of defaulters.

(iv) *Return no 9*—This return will be submitted by the Collectors of brewery districts only from information supplied to them by the brewers in return no 12. It shows the estimated outturn of the brewery during the calendar year, and should not be held over until the year has expired and the actuals are available.

(v) *Return no 11*, supply information on the basis of licence fees for foreign liquor shops as assessed.

(vi) *Return no 12* is intended to show the estimated outturn of each brewery for the calendar year for the preparation of return no 9 which is submitted to the Excise Commissioner.

(vii) *Return no 13*—This is compiled from return no 8 furnished by district officers to whom written copies are supplied before the commencement of the excise sales.

(viii.) *Returns nos 5 to 7 and 15 to 24*—These are intended to supply information to all officers concerned, of the results of annual settlements of Excise shops

## APPENDIX F-II

II —The returns mentioned in subjoined list will be furnished to or by the Excise Commissioner in forms prescribed by other departments

Nature of return.	By whom furnished	To whom furnished	Remarks.
	(a) <i>Monthly</i>		
1 Wholesale prices of <i>charas</i> at Hoshiarpur and Amritsar	Financial Commissioners, the Punjab	Excise Commissioner	
2 Monthly leave statement of excise inspectors and excise clerks	Excise Commissioner (on or before 15th of each month)	Accountant General	
	(b) <i>Quarterly</i>		
3. Statement of treasury receipts on account of excise	Accountant General	Excise Commissioners	
	(c) <i>Annual</i>		
4. Statement A showing the estimate of the probable quantity and value of stores required from England during the financial year, and statement B showing expenditure on stores for the financial year	Excise Commissioner (at the close of the financial year)	Government	Prescribed by G G O (F & C) no 185, dated January 10, 1883
5. Budget estimate of receipts and charges of the Excise department	Excise Commissioner (by September 15)	Do	
6 Consolidated indent for forms for the use of District Officers and Assistant Excise Commissioners	Excise Commissioner (by June 1)	Superintendent, printing and Stationery	
7 List of non gazetted officers who will attain the age of 55 years or whose extension of service after attainment of that age will expire during the next financial year	Accountant General	Excise Commissioner	

## APPENDIX F-III

## Period of retention of records

Description of paper	Period of retention.
1. Card to be attached to packages of drugs in warehouse ..	When the packages are removed
2. Gauge register of receivers and vats	When the receivers, vats and wash backs are reganged
3. Gauge register of wash backs	
4. Account current of excise duty ..	One year
5. Advice to accompany pass to officer in charge of warehouse .	Ditto
6. Application for issue of spirit duty free ..	Ditto
7. Application for issue of spirit under bond	Ditto
8. Application for issue of spirit against advance deposit' ..	Ditto
9. Application tendering duty for removal of foreign spirit .	Ditto
10. Application tendering duty and price for removal of spirit from a contract bonded warehouse	Ditto
11. Application tendering duty for export of <i>bhang</i>	Ditto
12. Application for permit for import of drugs into the United Provinces	Ditto
13. Certificate for refund of duty on beer returned unsold to a brewery	Ditto
14. Chart for excise sales	Ditto
15. Diary of inspector in charge of private distillery	Ditto
16. Distiller's declaration of wash	Ditto
17. All licences for the manufacture and sale of excisable articles ..	Ditto
18. All passes and permits for the import, export and transport of excisable articles	Ditto
19. Register of duty free issues . ..	Ditto
20. Register of spirit stock in private distillery .	Ditto
21. Register of issues of spirit against advance deposit for duty	Ditto
22. Statement of work done by inspectors in charge of preventive circles	Ditto
23. Statement of sales of country spirit by wholesale vendors and wholesale depôts of country spirit	Ditto
24. Statement of breweries in operation (yearly) .. ..	Ditto
25. Statement of account of licensed brewery (quarterly) .. .	Ditto
26. Statement of sales of <i>bhang</i> by persons licensed to collect the spontaneously grown hemp plant	Ditto
27. Statement of wholesale prices of <i>charas</i> at Hoshiarpur and Amritsar in the Punjab	Ditto.



Description of paper	Period of retention
28. Statement of wholesale prices of <i>gunya</i> at Rajshahi in Bengal .	One year.
29 Statement of issues of country spirit, drugs and opium to shops in tahsils	Ditto
30. Statement of remissions of irrecoverable excise balances .	Ditto.
31 Weighment register	Ditto
32 Appointment of District Excise Officer	Ditto
33 Correspondence regarding supply of stationery, forms and postage stamps to excise inspectors	Ditto
34 Correspondence regarding disposal of stocks on determination of licences	Ditto
35 Correspondence regarding maintenance of forms and registers in distilleries and bonded warehouses	Ditto
36 Sale proclamations and correspondence connected therewith	Ditto
37 Lock-ticket book	Ditto
38 Application for tendering tree tax and surcharge under the tree tax system at a sub-treasury	Ditto
39 The tapper's and carrier's pass .. .	Ditto
40 Pass book for country spirit shop	Ditto
41 General bond for transport of hemp drugs without payment of duty	Ditto
42 Application tendering duty and price for removal of hemp drugs from a contract warehouse	Ditto
43. Drugs pass book for shop	Ditto
44 Application for permit to transport drugs under bond	Ditto
45 List of licence fees due from excise shops forwarded to Tahsildar	Ditto
46 Stock register of service postage stamps .	One year after completion
47. Register of casual leave	One year
48 Statement showing trees marked under the tree-tax system	Ditto.
49. Applications for clerkship and departmental rules, etc .	Ditto.
50 Crime and consumption statement of <i>charas</i> received monthly from the excise inspectors in charge city circle	Ditto
51 Local dak books ..	One year after completion.
52. Comparative statement of issues of country spirit and drugs to each shop in a contract area (monthly)	Three years
53 Reports on excise inspectors and muharrirs .	Three years after entry in the character roll
54. Appendices to Excise Administration report .	Three years.
55 Budget estimate of receipts and charges	Ditto.
56. Indent for excise peon's uniforms	Ditto

Description of paper	Period of retention
57. Ledger of contract bonded warehouse .. ..	Three years
58. Ledger for denatured spirit .. ..	Ditto
59. Ledger for plain spirit including rectified spirit .	Ditto
60. Ledger for sophisticated spirit . .. .	Ditto
61. Quarterly Excise accounts - " .. ..	Ditto
62. Receipts for security deposits .. .. .	Ditto
63. Register of bonds .. .. .	Ditto.
64. Register of issues from private distillery .. ..	Ditto
65. Register of issues for plain spirit including rectified spirit .	Ditto
66. Register of beer manufactured, issued and balance remaining in store in brewery.	Ditto
67. Register of beer returned unsold to brewery .. .	Ditto
68. Register of issues from contract bonded warehouse .. .	Ditto
69. Register of issues to shops in contract areas . .	Ditto.
70. Register of receipts into contract bonded warehouse ..	Ditto.
71. Register of licence granted under the fixed fee system or free of charge	Ditto.
72. Register of passes for the import of drugs into the United Provinces	Ditto.
73. Register of sales of country spirit by wholesale vendors of country spirit	Ditto
74. Reports of cases instituted under the Excise and opium laws	Ditto.
75. Statement of demands, collections and balances of licence fees	Ditto
76. Statement showing termination of licences for retail and wholesale vend of foreign liquor	Ditto.
77. Statement of shops sold under the auction system ..	Ditto
78. Statement of shops licensed under the fixed fee system	Ditto
79. Stock book of liquor in contract bonded warehouse ..	Ditto
80. Tour diaries of excise inspectors (both original and duplicate)	Ditto
81. Ordinary inspection book . . .	Ditto
82. Shop inspection register .. ..	Ditto
83. Shop inspection register of <i>tari</i> . ..	Ditto
84. Register of stationery .. ..	Ditto
85. Quarterly crime and consumption statements ..	Ditto
86. Appointment, promotion and punishment of excise peons	Three years after entry in service book

Description of paper	Period of retention
87. Correspondence regarding powers of officers .. .	Three years
88 Applications, petitions and correspondence regarding grant of licences for wholesale and retail vend of excisable commodities	Ditto
89 Correspondence regarding recovery of arrears of excise revenue	Ditto
90 Correspondence regarding cancellation and re sale of shop licences and farms	Ditto
91 Correspondence regarding transfers and sub leases of licences	Ditto
92 Correspondence regarding direct management of shops	Ditto
93 Correspondence regarding appointment of excise advisory committees	Ditto
94 Correspondence regarding prosecutions, rewards and disposal of things confiscated	Ditto
95 Correspondence regarding supply, etc , of departmental apparatus	Ditto
96 Correspondence regarding stock taking and wastage in distilleries and bonded warehouses	Ditto
97 Correspondence regarding refund of duty on beer	Ditto
98 Correspondence regarding supply of furniture and stores	Ditto
99 Inspection reports	Ditto
100 Monthly reports of Assistant Excise Commissioners	Ditto
101 Proceedings of district conferences	Ditto
102 Petitions of appeal against orders of Collectors and District Excise Officers	Ditto
103 Statement showing the settlement of country spirit, drugs, opium and <i>lar</i> shops under the surcharge system	Ditto
104 Register of permits for transport of drugs under bond	Ditto
105 Register of passcs for transport of drugs under bond	Ditto
106 Register of receipts of drugs into contract warehouse	Ditto
107 Register of issues of drugs from a contract warehouse	Ditto
108 Register of daily issues of drugs to shops	Ditto
109 Register of receipts and payments on account of price of spirits and drugs	Ditto
110 Register of unadjusted items of payments on account of price of spirits and drugs	Ditto
111 Memorandum of receipts, payments, etc , on account of price of spirits and drugs	Ditto
112 Annual statement of Government stores	Ditto
113 Applications for excise inspectorship and copy of certificates attached to such applications	Three years if the candidate has not been taken.

Description of paper	Period of retention
114 Annual Excise reports	Six years
115 Excise Settlement reports and appendices (under the auction systems)	Ditto
116 Excise ledger	Ditto.
117. Register of excise receipts	Ditto
118 Register of sales and demands (yearly)	Ditto
119 Register of miscellaneous excise demands and receipts	Ditto
120 Register of peons' uniforms received	Ditto
121 Register of peons' uniforms issued	Ditto
122 Settlement record of all shops or farms to be sold under each branch of Excise revenue under the auction system	Ditto
123 Statement of valuable ordnance and other Government stores	Ditto
124 Stock register of distillery apparatus	Ditto
125 Stock book of excise forms	Ditto
126 Correspondence regarding appointment, promotion, transfer, punishment, pay and leave of excise inspectors and other subordinates, also appellate orders regarding appointments, promotions and transfers	Six years after cessation of service
127 Correspondence connected with the location and number of shops for sale of excisable commodities	Six years
128 Correspondence regarding collection, suspension, remission and refund of excise revenue	Ditto
129 Correspondence regarding import, export, transport and possession of excisable articles	Ditto
130 Correspondence regarding collection and sale of the spontaneous growth of the hemp plant	Ditto
131 Correspondence regarding projects for excise buildings	Ditto
132 Correspondence regarding purchase of tents	Ditto.
133 Correspondence regarding extension of service to excise officials over 55 years of age	Ditto
134 Proceedings of Excise Advisory Committees and Licensing Boards	Ditto
135 Statement of wash made and spirit obtained therefrom	Ditto
136 Register of licence fees for <i>tari</i> shops under the surcharge system	Ditto
137 Register of demands and collections for shops under the graduated surcharge system	Ditto
138 Register of travelling allowance bills and contract contingent	Ten years
139 Excise Intelligence Bureau Gazette	Ditto
140 Acquittance roll	Thirty five years

Description of paper.	Period of retention
141. Register of index (files) . . .	As long as the file dealt with in it is kept
142 Register of receipts . . .	Permanent.
143 Register of despatch . . .	Ditto
144 Register of buildings . . .	Ditto
145 Register of rents of buildings	Ditto
146. Government Gazette . . .	Ditto
147 Excise note book . . .	Ditto
148 Register of suspected villages . . .	Ditto
149 Vendors register . . .	Ditto
150 Correspondence relating to the Excise Act and rules framed under the Act	Ditto
151 Correspondence regarding relations of excise staff with the police .	Ditto
152 Correspondence regarding duties of Assistant Excise Commissioners and excise inspectors	Ditto
153 Correspondence regarding establishment, control, general arrangement, management and abolition, etc , of distilleries	Ditto
154 Correspondence regarding denaturation of spirit .	Ditto.
155 Correspondence regarding construction and working of breweries .	Ditto
156 Correspondence regarding establishment, management and control of bonded warehouses for storage of liquor and drugs	Ditto
157 Correspondence regarding introduction, modification and abolition of excise system	Ditto
158. Guard book of Excise Commissioner's circulars .	Ditto
159 Register of all sanctioned shops .	Ditto
160 Village inspection register of <i>tars</i>	Ditto
161 List of excise defaulters and persons ineligible for future excise contracts	Ditto

## APPENDIX G.

## Amounts of court fees leviable on all Excise petitions.

Cf. G. O no.  
XIII—130,  
July 5, 1924

Volume II. page 57, Appendix G—Substitute the following for this Appendix.—

Cf G O no.  
355/VIII—69,  
dated July 7, 1932

## APPENDIX G

## Amounts of court fees leviable on all excise petitions

Nature of petitions	Court fee that should be charged	Authority under which it should be charged
Petitions to Government for revision of order (enclosures to such petitions should however be stamped in accordance with the provisions of paragraph 498 of the Manual of Government Orders, Volume I)	Nil	Finance department memorandum no C 1293/X, dated February 1, 1932
Petitions of appeal to the Excise Commissioner	Twelve annas	Schedule II of the Court Fees Act, 1870 as amended by section 7(V) of the United Provinces Court Fees Act 1932
Other petitions to the Excise Commissioner or other officers of the Excise department	Two annas	Schedule II of the Court Fees Act, 1870 as amended by section 7(1) of the United Provinces Court Fees Amendment Act, 1932
Petitions to Collectors, Excise Licensing Boards, and other officers of the Excise department	Ditto	Ditto

NOTE—Petitions of appeal by subordinate officers must also be stamped in future

Cf Government notification no. C 1299/X—497, dated March 22, 1932

The following applications have been exempted from court fees —

Cf E C's no. 4925/IX—75, dated September, 21, 1927.

- (1) B W L 6
- (2) P D 20.
- (3) C L 15
- (4) I D 6
- (5) I D. 12.

(List no 2, dated November 25, 1932)



# PART II.—FORMS.

## GENERAL SERIES.

Number	Description of form	Rule, etc., where prescribed.	Printed at page
G 1	Register of demands and collections under the surcharge system	189	61
„ 2	Register of licence fees for <i>tari</i> shops under the surcharge system	190	62
„ 3	Register of foreign liquor licences and licences granted under the fixed fee system or free of charge	191	63
„ 4	Register of demands and collections under the auction system	162 & 192	64
„ 5	Register of shops sanctioned for the sale of excisable articles under each branch of the revenue	193	65
„ 6	Register of excise receipts	194	66-69
„ 7	Register of receipts and payments on account of the cost price of spirit or drugs under the contract supply system	195	70
„ 8	Register of unadjusted items of payments on account of cost price of country spirit and drugs	195	70
„ 9	Memo of receipts, payments, transfers and unadjusted amounts of cost price of country spirit and drugs	195	71
„ 10	Register of miscellaneous excise demands and receipts	160	72
„ 11	Statement showing the settlement of country spirit, drugs, opium and <i>tari</i> shops under the surcharge system	197(b)	73
„ 12	Statement showing the settlement of country spirit shops under the out still system or <i>tari</i> shops under the auction system	197(c)	73
„ 13	Statement showing the settlement of farms of <i>tari</i>	197(c)	74
„ 14	Settlement record of all shops or farms to be sold under each branch of excise revenue under the auction system	358(4)	75
„ 15	Statement of shops licensed	192	75
„ 16	List of shops licensed under the auction, fixed fee and surcharge systems	189(2)	75
„ 17	Statement showing issues to shops settled under the graduated surcharge system and licence fees due from such shops in <i>tahsil</i>	152	76
„ 18	Statement of demands, collections and balances of licence fees	164	77



Number	Description of form	Rule, etc., where prescribed	Printed at page
G 19	Receipt for security deposit under the auction system	358(5)	78
, 20	Pass for possession of confiscated articles sold by auction	293	78
, 21	Report of excise cases .. ..	287	79
, 22	Report of cases instituted for offences against the excise opium and dangerous drugs laws	286	80 81
, 23	Quarterly Excise Accounts . . .	Appendix F	82—92
, 24	Consumption and crime statement	75	93
, 25	Statement of licences granted for the retail and wholesale vend of foreign liquor	191	94
, 26	Annual Excise Appendices .. .	198	95—120
, 27	List of shops to be published by Licensing Board .	370(c)	121-122
, 28	Application for licence for an excise or opium shop	339(2) and 370(c)(v)	123-124
, 29	General conditions binding on all retail shops licensed for the sale of excisable articles except foreign liquor	333 and 334	125-126
, 30	Special permit for country spirit, tari, drugs and opium.	436 and 899	127
, 31	Statement of remission of irrecoverable excise balance	167	128
, 32	List of excise defaulters and persons ineligible for future excise contracts	Appendix F.	129
, 33	List of sanctioned shops unsold at settlement .	358(11)	129
, 34	Bond to be executed by all licensed vendors	348(c)	130-131
, 35	Chart of excise sales	353	132-133
, 36	Indent for forms	202	134
, 37	Stock book of excise forms	206	134
, 38	Statement showing proposals for closure of shops to be put up before Advisory Committees and Licensing Boards	313	135

In column 11, for "Total of columns 8 and 9," read "Total of columns 9 and 10"

[List no 4, dated August 23, 1933.]

(RULE 189)

Register of Demands and Collections under the graduated surcharge system for the year \_\_\_\_\_

Serial no \_\_\_\_\_ Name of shop \_\_\_\_\_ Kind of shop \_\_\_\_\_ Tahsil \_\_\_\_\_ Name of licensee \_\_\_\_\_

Monthly license fees																		
Security deposit		Assessment for—																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Amount	Number and date of treasury receipt	Month	Quantity of opium issued during the month	Amount assessed to scale	Country spirit issued (35 U P or 50 U P) gallons	Spiced country spirit gallons	Amount assessed to scale	Quantity of ganya issued during the month	Quantity of charas issued during the month	Total of columns 8 and 9	Amount assessed to scale	Quantity of bhanga issued during the month	Amount assessed to scale	Total of columns 11 and 13 to be realized from the drugs venditor for the month	Amount	Number and date of receipt of treasury	Balance	Remarks
Rs			Seers	Rs			Rs	Seers	Seers	Seers ch.	Rs	Seers	Rs	Rs	Rs		Rs a	

N.B.—(1) The entry should be departmental and a separate page should be allotted to each shop

(2) Column 6—The figures "or 50 U P" should be scored out in the case of shops taking 35 U P and vice versa. Where different scales apply to different areas, the area in which the shop is situated should be expressly stated at the heading against "Kind of shop"

(3) Statements of issues should always be kept with this register for ready reference and check

G 2.

(RULE 190 )

*Register of licence fees for taxi shops under the surcharge system*

[illegible]

N B—A separate page should be allotted to each shop

*Register of foreign liquor licences and licences granted under the fixed fee system or free of charge.*

Serial number	District	Locality	Form of licence,	Name of licence-holder	Period of licence	Amount of fee for period in column 6	Amount of fees paid		No and date of treasury receipt for payment	Remarks
							In advance before commencement of year	During the year		
1	2	3	4	5	6	7	8	9	10	11
1	Allahabad	Allahabad City	F L 5	Ram Baksh	One year	Rs a p 532 10 0	Rs a p 408 0 0	Rs a p 124 10 0	No 10 43 Date 20 3 31 15 5-31	Exise Commissioners' letter no ---, dated May 1, 1931

NOTE 1 — The entries should be departmental, a separate page being allotted to each shop

NOTE 2 — In the case of foreign liquor licences, the fees for which have been assessed by the Exise Commissioner, the number and date of the Exise Commissioner's order sanctioning the fee should be noted in column 11.

*Register of Demands and Collections under the auction system*

Serial number—1

Locality or shop—Fatehpur.

Name of licensee—Ram Baksh

Total amount	Installments due			Number to responding with that of syaba and date	For what month payment is made	Amount paid		Total payments up to date	Balance due	Remarks
	In advance	Within the year								
		Month	Amount							
1	2	3	4	5	6	7	8	9	10	11
Rs	Rs a p		Rs a p	8		Rs a p	Rs a p.	Rs. a p	Rs a p	
180	30 0 0	October	15 0 0	23 8 03	Advance deposit	30 0 0	15 0 0	30 0 0		
		November	10 0 0	3 10 04	October		5 0 0	45 0 0	5 0 0	
				4 11 03	November		5 0 0	55 0 0		
		December	10 0 0	6 11-03	December			55 0 0	10 0 0	
		January	10 0 0	4 1 04	January		20 0 0	75 0 0		
		February	26 0 0	8 2 04	February		25 0 0	100 0 0	1 0 0	
		March	27 0 0	4 3 04	March		25 0 0	125 0 0	3 0 0	
		April	26 0 0	4 4 04	April		29 0 0	154 0 0		
		May	26 0 0	2 5 04	May		26 0 0	180 0 0		

Note—Column 9 will be totals of columns 7 and 8



### Register of Excise receipts

[illegible]





## Register of Excise receipts—(continued)

Opium			Manufactured drugs	Duty			Licence fees wholesale and retail from—
Sale-proceeds of Exone opium		Fees for permits for manufacture and sale of medicinal preparations of opium (druggist's permits)		Ganja	Chharas	Bhang	
Cost price	Duty	Licence fees for the sale of opium.	Fees for permits for sale of cocaine derivatives and opium derivatives	Ganja	Chharas	Bhang	Ganja and charas
20	21	22	24	25	26	27	28

*Register of excise receipts—(concluded)*

<i>Licence fees wholesale and retail from—</i>	<i>Fines, confiscations and miscellaneous</i>				<i>Service payments for recovery</i>	<i>Total receipts</i>	<i>Remarks</i>
	<i>*Fines and confiscations</i>	<i>Other receipts</i>	<i>Sale of land and houses</i>	<i>Rent of build- ings</i>			
<i>Blang</i>							
20	30	31	32	33	34	35	36

\* In this column should be shown composition money and sale proceeds of articles confiscated under Opium, Dangerous Drugs and Excise Acts





G 10

(RULE 160)

*Register of miscellaneous excise demands and receipts.*

Serial number	Particulars of order, date, name of officer and abstract of order.	Manner and date of compliance with order	Amount for realization	Amount realized	Number and date of Treasury receipt	Balance	Remarks
1	2	3	4	5	6	7	8
1	Mr. X, District Excise Officer, on May 14, 1931 directed that Ram Sahai, licensee of a country liquor shop, pay Rs 2 under section 74 of the Excise Act		Rs a p 2 0 0	Rs a p 1 0 0	17 May, 1931	Re 1	•
2				1 0 0	43 May 21, 1931	Nil	

## G. 11.

## [Rule 197(b) ]

Statement showing the settlement of country spirit, drugs, opium and tar shops under the surcharge system for the year———, district———

Serial number	Name of shop	Name of licensee for the current year.	Name of licensee proposed for the ensuing year	Remarks showing reasons for change of licensee, if any, made
1	2	3	4	5

N B —(a) Separate sheets must be used for each kind of shops. No two different kinds of shops should be shown on the same sheet in continuation of each other. The heading above the form should be altered accordingly.

(b) The shops should be shown by tahsils with a fresh serial number for each tahsil, the name of the tahsil being written in red ink in the middle.

(c) The total number of shops in column 1 should be compared with the corresponding number in the year preceding, and any variations invariably noted in the column of remarks.

Volume II, page 73, Form G-12—

Substitute the following for the existing form

“G 12

## [Rule 197 (c)]

Statement showing the settlement of excise shops under the auction system for the year———district———

Serial number	Name of shop	Name of proposed licensee	Average of three years immediately preceding the current year		Current year		Year under report	Variation in column 8 compared with column 7		Remarks
			Galls (L P.)	License fees	Galls (L P.)	License fees contracted for		License fees	Increase	
1	2	3	4	5	6	7	8	9	10	11
				Rs		Rs	Rs	Rs.	Rs	

(a) Where both distillery and outstill systems are in force, the settlements for the one should not be shown in continuation of the other on the same form but separate sheets should be used for each, and the heading as to system altered accordingly.

(b) The shops should be shown by tahsils with a fresh serial number, the name of the tahsil being written in red ink in the middle. In distillery system the urban area shops are to be first entered and after them the rural shops with a fresh serial number, if any.

(c) The total number of shops of each kind in column 1 should be compared with the similar number in the year preceding, and any variations invariably noted and explained in column 11.

(d) Column 6 will include the actual consumption up to the date of settlement plus the estimated consumption for the remainder of the current year.

(e) Columns 4 and 6 will be left blank in the case of outstills and tari shops.

(List no 4, dated August 23, 1933.)

## [RULE 107(c) ]

*Statement showing the settlement of farms of tari.*

Local area of farm (i.e., whole district, tahsil, pargana, etc.)	Name of proposed contractor	Number of shops		Amount of license fees			Variation in column 7 compared with column 6		Remarks
		Current year	Year under report	Average of three years immediately preceding the current year	For current year	For year under report	Increase	Decrease	
1	2	3	4	5	6	7	8	9	10
				Rs	Rs	Rs	Rs	Rs	

N B—(a) This form is intended for farms of tari

(b) Any variation between columns 3 and 4 should be invariably noted and explained in column 10.

## G 14.

## [RULE 358(4) ]

*Settlement record of all shops or farms to be sold under each branch of excise revenue under the auction system*

Serial number	Tahsil	Par-gana	Name of shop or farm	Name of licensed vendor	Amount of fee offered	Signature of auction purchaser	Date of issue of licence	Remarks
1	2	3	4	5	6	7	8	9

N B —The entries shall be departmental and separate pages allotted for each branch of the revenue The entries shall be made afresh each year

## G 15

## (RULE 192 )

*Statement of shops licensed for the year 19 -19*

Serial number	Name of licensee	Locality of shop	Period for which licence is granted	Amount of licence fees	Amount of licence fees paid	Amount of licence fees remaining outstanding
1	2		4	5	6	7

NOTE 1 —The shops should be arranged departmentally and then alphabetically The departmental order will be, firstly, country spirit, secondly, *tari*, thirdly, drugs, and lastly, opium

NOTE 2 —In the case of shops settled under the surcharge system the amount of security deposited should be entered in column 6 and columns 5 and 7 should be left blank.

## G 16

## [RULE 189 (2) ]

*List of shops licensed under the auction, fixed fee and surcharge systems*

Serial number	Shop	Tahsil	Name of licensed vendor or farmer	Remarks
1	2	3	4	5

N B —The shops should be shown first departmentally and then alphabetically The departmental order should be as follows —

(1) Foreign liquor	{ Retail vend	(2) Country spirit	{ Retail vend	(3) <i>Tari</i>
	{ Wholesale vend		{ Outstill	(4) Drugs
				(5) Opium



Statement showing issues to shops settled under the graduated surcharge system and licence fees due from such shops in tahsil \_\_\_\_\_ for the month of \_\_\_\_\_

Serial number	Name of shop	Kind of shop	Name of licensee.	Amount due	Explanations, if any, in respect of column 5	Quantity of country spirit and drugs or opium issued during the month		Remarks
						Present year	Previous year	
1	2	3	4	5	6	7	8	9
				Rs				

N.B.—Columns 7 and 8 are to be filled in only when the statement is sent to tahsildars



G. 19

## [RULE 358(5) ]

*Receipt for security deposit under the auction system*

Received from \_\_\_\_\_, son of \_\_\_\_\_,  
 resident of \_\_\_\_\_, Rs \_\_\_\_\_ as security for  $\frac{\text{shop}}{\text{still}} \frac{\text{farm}}$   
 no \_\_\_\_\_ in the sale list This deposit has been accepted subject  
 to the sale being sanctioned by the Excise Commissioner If the  
 sale be not sanctioned the money will be returned The acceptance  
 of this payment does not give the depositor a claim to the  $\frac{\text{shop}}{\text{still}} \frac{\text{farm}}$

District \_\_\_\_\_ }

Officer in charge of auction

Dated \_\_\_\_\_ }

Treasurer

G 20

## (RULE 293 )

*Pass for possession of confiscated article sold by auction*

1	2
Name of district	Name of district
Number of pass	Number of pass
Date	Date
For having in possession	For having in possession
of from 19	of from 19
to 19	to 19
District Excise Officer	District Excise Officer

( 79 )

G 21

(RULE 287 )

*Report of excise cases*

In the Court of \_\_\_\_\_

Magistrate \_\_\_\_\_ Class \_\_\_\_\_

District \_\_\_\_\_

Serial number and name of case\* K -E vs \_\_\_\_\_

Name of police station within which offence was committed

\_\_\_\_\_

Date of detection \_\_\_\_\_

Name and designation of the officer who sent up the case

\_\_\_\_\_

Date of report \_\_\_\_\_

Section and clause of the Act under which convicted \_\_\_\_\_

\_\_\_\_\_

Substance of charge \_\_\_\_\_

Quantity of contraband article seized \_\_\_\_\_

Sentence \_\_\_\_\_

Date of decision \_\_\_\_\_

\_\_\_\_\_  
*Excise Magistrate*  
*District Excise Officer*

\_\_\_\_\_  
\*NOTE —Give " Serial number of the case and name, parentage, caste, residence, and occupation of each accused.

(Of G O no 31/XIII—197, dated January 17, 1929 )

Report of cases under the excise, opium, opium smoking and dangerous drugs laws disposed of during the month of \_\_\_\_\_

(RULE 286)

in the district of \_\_\_\_\_

10

Collector

Serial number.	Name, parent age, caste, residence and occupation of the accused	Section and clause of the Act under which convicted, of substance and charge and quantity of contraband seized	Name and designation of officer who sent up the case	Date of detection of the case	Date of disposal of case	Name of the court and sentence awarded by it	Previous convictions, if any	Amount of reward paid	Date of payment or reason for non payment of reward	Remarks
1	2	3	4	5	6	7	8	9	10	11
								Rs	p	

District

Date

(Reverse of G 22)

- NOTE —1 All cases disposed of during the month whether by a judicial trial or by an order of the Collector or District Excise Officer or compounded under section 74 of the Excise Act and corresponding provisions under other Acts should be shown
- 2 Cases should be classified and shown separately under each of the following headings :—
- (1) Illicit distillation cases
  - (2) Other liquor offences (including *tam* offences)
  - (3) Hemp drugs offences
  - (4) Offences under the Opium Act
  - (5) Offences under the Opium Smoking Act
  - (6) Offences relating to cocaine and other manufactured drugs under the Dangerous Drugs Act
  - (7) Report against licensees for—
    - (a) major breaches, including selling to a minor, selling in prohibited hours, adulteration, selling short measures or short weight, insufficient stock and tampering with sealed bottles,
    - (b) minor breaches
- 3 In cases of illicit manufacture of country spirits answers should be given in column 11 to the following questions by quoting the letter against the questions only —
- A.—Is there any reason to suppose that the licensed vendor in whose circle the illicit still was found connived at the manufacture?
- B.—Has the shop been hitherto taking a suspiciously small quantity of duty-paying liquor?
- C.—Has any action been taken under section 68 read with section 67, Act IV of 1910?
- D.—Has the chaukidar in whose *halla* the illicit still was found been dismissed? If not, why not?
- E.—If the proceedings against the chaukidar were not completed during the month, the result should be noted on the reverse next month
4. Rewards paid during the month in cases decided in previous month should be noted in the subjoined statement —

	Excise rewards			Opium rewards		
	Rs	a	p	Rs	a	p
Allotment						
Additional grant received						
Total						
Expenditure up to the end of the month						
Balance						

- 5 In opium cases the amount of fine realized should be noted in column 11
- 6 In cases against cultivators of opium the fact of the accused being an opium cultivator should be stated in column 2

G. 23  
APPENDIX F.  
EXCISE DEPARTMENT.

---

From

The COLLECTOR  
DEPUTY COMMISSIONER of

To

THE EXCISE COMMISSIONER  
UNITED PROVINCES,  
ALLAHABAD

No \_\_\_\_\_

Dated \_\_\_\_\_ 19 .

\_\_\_\_\_  
EXCISE DEPARTMENT.

Stamp as above for the year ending \_\_\_\_\_ 19 .

*Collector*  
*Deputy Commissioner*

## I.

## Statement of receipts.

Heads of receipts	Amount received during the quarter	Amount received from the beginning of the financial year to the end of the quarter	Remarks
1	2	3	4
	Rs a p	Rs a p	
I —Country spirit—			
(a) Still-head duty			
Licence fees—			
(b) Contract supply areas			
(c) Farming and outstill area			
(d) Export duty at per L P gallon			
II —Country fermented liquor ( <i>tari</i> )—			
(a) Tree tax and licence fees (surcharge) in areas under tree tax system			
(b) Other receipts from <i>tari</i>			
III —Malt liquors—			
(a) Duty on beer manufactured in India			
(b) Licence fees derived from the sale of beer manufactured in India or elsewhere			
IV —Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)—			
(a) Duty on wines and spirits manufactured in India and classed as foreign liquors			
(b) Licence fees for the sale of foreign liquors generally, whether imported or manufactured in India			
(c) Export duty at per L P gallon			



## I

## Statement of receipts—(continued)

Heads of receipts	Amount received during the quarter			Amount received from the beginning of the financial year to the end of the quarter			Remarks
1	2			3			4
	Rs	a	p	Rs	a	p	
V—Receipts from commercial spirits including medicated wines and denatured spirits—							
(a) Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes							
(b) Duty on spirits used for other commercial, scientific or industrial purposes							
(c) Licence fees for medicated wines							
*(d) Licence fees for commercial spirits							
VI—Opium—							
(a) Cost price							
(b) Duty							
(c) Licence fees							
(d) Fees for morphia licences and for manufacture and sale of medicinal preparations (druggists' permits)							
VII—Hemp and other drugs—							
Duty—							
(a) <i>Ganga</i>							
(b) <i>Charas</i>							
(c) <i>Bhang</i>							

\*NOTE—The term "commercial spirits" includes denatured spirit and rectified spirit.

## I.

## Statement of receipts—(concluded)

Heads of receipts	Amount received during the quarter			Amount received from the beginning of the financial year to the end of the quarter			Remarks
1	2			3			4
	Rs	a	p	Rs	a	p	
Licence fees—							
(d) <i>Ganja</i> and <i>Charas</i> .							
(c) <i>Bhang</i>							
(f) <i>Coca</i> derivatives and medicinal hemp							
VIII —Fines, confiscations and miscellaneous—							
(a) Fines and confiscations							
(b) Other receipts							
(c) Sale of land and houses							
(d) Rent of buildings							
IX —Service—Payment for recovery—							
Total							
X —Deduct refunds .							

## TREASURY OFFICER'S VERIFICATION

CERTIFIED that I have compared the figures under each head in column 2 of this statement with the figures under the same head in the Treasury accounts and that they agree (or if there be any discrepancies between the two accounts that they agree with following exceptions)

Dated—19 .

Treasury Officer.

## II

Statement showing consumption of country spirit in the area under the contract supply system in the district of \_\_\_\_\_ for the quarter ending \_\_\_\_\_ 19

Particulars	Gallons			Remarks.
	25 U P	35 U P.	50 U P	
1	2	3	4	5
1 Total quantity issued from the bonded warehouses in this district				
2 Add quantity issued to shops in this district from the other districts of _____ (name)				
Total				
3 Deduct quantity issued from this district to shops in the other districts of _____ (name)				
4 Deduct quantity issued from this district to shops in <u>Indian States</u> other provinces _____ (name)				
Total				
Net issues to this district				

Net issues to the district in L P gallons \_\_\_\_\_

This statement deals only with issues made on prepayment of duty and consequently the term "bonded warehouses" includes distilleries from which such issues are made. The term "shops" includes retail and wholesale shops and wholesale depots.

## III

Statement showing consumption of Excise opium for the quarter  
ending—19 .

Particulars	Seers	Cost price		Duty		Remarks.
1	2	3		4		5
		Rs	a	Rs	a	
Balance						
Received during the quarter.						<div> From Opium Agent </div> <div> From the district of </div>
Total						
Sold to—						
1—Licensed druggists at Rs per seer						
2—District board dispensaries at Rs per seer						
3—Licensed vendors at Rs per seer						
4.—Indian States (name) at Rs per seer						
Transferred to the district of						
Total						
Balance						

## IV

Statement showing consumption of hemp drugs for the quarter  
ending—19 .

Particulars	Ganja		Charas		Bhang	
1	2		3		4	
	Seers	Ch	Seers	Ch	Seers	Ch
1 Total quantity issued from the bonded warehouses in this district .						
2. Add quantity issued to shops in this district from the districts of—(name)						
Total .						
3 Deduct quantity issued from this district to shops in the districts of—(name)						
4. Deduct quantity issued from this district to shops in <u>Indian States</u> <u>other provinces</u> —(name) .. ..						
Total ..						
Net issues to this district .						

This statement deals only with issues made on prepayment of duty and the term ' bonded warehouses ' includes sub-treasuries in which such issues are made.

Statement showing demands, collections and balances of licence fees for the quarter ending \_\_\_\_\_ 19 .

Particulars	Demand	Added during quarters	Remitted	Net demand for collection	Collections	Balance	REMARKS (Such as references to correspondence relating to sums shown in columns 3 and 4)
1	2	3	4	5	6	7	8
1 Country spirits, { Current distillery system { Arrear							
2 Country spirits, { Current outstill system { Arrear							
3 Country for- { Current mented liquor { Arrear							
4 Ganyas and { Current charas { Arrear							
5 Bhang { Current { Arrear							
6 Opium { Current { Arrear							
7 Fees for mor- { Current phal licences and { Arrear for manufacture and sale of medi- cinal prepara- tions (druggists' permits) { Arrear Total { Current { Arrear							

NOTE 1.—In the case of licence fees under the surcharge system the demand against current in column 2 should include fees assessed on issues during three months of the quarter. Fees for the last month of the preceding quarter realizable during the first month of the quarter should be included in 'arrears'. *Cash security deposits are not to be shown as receipts, but should be treated as revenue deposits*

NOTE 2.—In the case of licence fees under the auction system —

- (a) In column 2 the current demand is, in the first quarterly statement, the settlement demand for whole year, in subsequent quarterly statements the balance shown in column 7 of the previous quarter's statement
- (b) The arrear demand is the balance of previous year's demands remaining uncollected in column 7 at the close of the previous quarter.
- (c) In column 7 advance deposit should not be included, except in the statement for the quarter ending March 31. The entry in column 7 will be column 5 *minus* column 6.

## VI.

Statement showing details of duty on excisable articles credited in the treasury during the quarter ending \_\_\_\_\_ 19 .

(1) COUNTRY SPIRIT.				Rs	a
1.	Duty on area ..	gallons 35 U P. @ Rs. ..	per gallon in the high duty ..		
2	Add duty on low duty area ..	gallons 35 U P @ Rs. ..	per gallon in the ..		
3	Add duty on ..	gallons 50 U P @ Rs. ..	per gallon ..		
4	Add duty on per gallon ..	gallons of 25 U. P Indian speed spirit @ Rs. ..			
5	Add duty on ..	gallons 35/50 U P @ Rs ..	per gallon to other provinces/Indian States (name and give details) ..		
6	Add duty on in last quarter ..	gallons 35/50 U P @ Rs ..	per gallon issued ..		
7.	Add duty on issued in the next quarter ..	gallons 35/50 U P @ Rs ..	per gallon to be ..		
8	Add export duty @ ..	per L. P. gallon ..			
9	Add duty on excess wastage ..				
10	Add excess collections ..				
11	Add duty deposited in this district on account of ..		district		
Total collections					
12	Deduct duty on last quarter ..	gallons @ Rs ..	per gallon credited in the ..		
13	Deduct duty on in the next quarter ..	gallons @ Rs ..	per gallon to be credited ..		
14	Deduct duty deposited in the district of this district ..		on account ..		
Total deductions					
Balance credited in the treasury and shown in Statement I ..					

(2) GANJA			Rs	a.
1	Duty on        seers of <i>ganja</i> @ Rs	per seer issued for consumption of the district		
2	Add duty on        seers of <i>ganja</i> @ Rs	per seer credited in this quarter for issues to be made in the next quarter .		
3	Add duty on        seers of <i>ganja</i> @ Rs	per seer credited in this quarter for issues made in the last quarter		
4	Add duty on        seers of <i>ganja</i> @ Rs	per seer issued to the district of (name)		
5	Add duty on        seers of <i>ganja</i> @ Rs	per seer issued to other Provinces/Indian States (name)		
6	Add duty on excess wastage			
7	Add excess collection			
Total collections				
8	Deduct duty on        seers @ Rs	per seer credited in the last quarter		
9	Deduct duty on        seers @ Rs	per seer to be credited in the next quarter		
Total deductions				
Balance credited in the treasury and shown in Statement I				

(3) CHARAS			Rs	a
1	Duty on        seers of <i>charas</i> @ Rs	per seer issued for consumption of the district		
2	Add duty on        seers of <i>charas</i> @ Rs	per seer credited in this quarter for issues to be made in the next quarter		
3	Add duty on        seers of <i>charas</i> @ Rs	per seer credited in this quarter for issues made in the last quarter		
4	Add duty on        seers of <i>charas</i> @ Rs	per seer issued to the district of (name)		
5	Add duty on        seers of <i>charas</i> @ Rs	per seer issued to other provinces/Indian States (name)		
6	Add duty on excess wastage			
7	Add excess collections			
Total collections				
8	Deduct duty on        seers @ Rs	per seer credited in the last quarter		
9	Deduct duty on        seers @ Rs	per seer to be credited in the next quarter		
Total deductions				
Balance credited in the treasury as shown in Statement I				



(4) BHANG			Rs	a
1	Duty on        seers of <i>bhang</i> @ Rs	per seer issued for consumption of the district		
2	Add duty on        seers of <i>bhang</i> @ Rs	per seer credited in this quarter for issues to be made in the next quarter		
3	Add duty on        seers of <i>bhang</i> @ Rs	per seer credited in this quarter for issues made in the last quarter		
4	Add duty on        seers of <i>bhang</i> @ Rs	per seer issued to the district of        (name)		
5	Add duty on        seers of <i>bhang</i> @ Rs	per seer issued to other provinces/Indian States        (name)		
6	Add duty on excess wastage	.		
7	Add excess collections	.		
Total collections				
8	Deduct duty on        seers @ Rs	per seer credited in the last quarter .		
9	Deduct duty on        seers @ Rs	per seer to be credited in the next quarter		
Total deductions				
Balance credited in the treasury and shown in Statement I				

G. 24.  
(RULE 75.)

CONSUMPTION and crime statement for the quarter \_\_\_\_\_,  
for circle \_\_\_\_\_ of the district of \_\_\_\_\_

Excise Inspector in charge Mr \_\_\_\_\_

*Consumption during the quarter.*

Year	Country spirit	Opium	Charas	Ganja	Bhang
	Bulk gallons	Seers	Seers	Seers	Seers

*Crime during the quarter*

Serial number	Nature of offence	Sent up by the Excise Inspector	Sent up by the Police	Number of cases in which action was taken under rules—		Remarks.
				70 and 71	65	
1	2	3	4	5A	5B	6
1	Illicit distillation cases					
2	Other liquor offences (in- cluding <i>tari</i> offences)					
3	Hemp drugs offences					
4	Opium offences					
5	Cocaine and other manu- factured drugs such as morphia, heroin, etc					
6	Report against licensees for—					
	(a) major breaches					
	(b) minor breaches ..					

NOTE 1 —Major breaches include (1) selling to a minor, (2) selling in prohibited hours, (3) adulteration, (4) selling short measure or short weight, (5) insufficient stock, and (6) tampering with sealed bottles

NOTE 2 —The nature of the action taken under rules 65, 70 and 71 in each case should be explained at the bottom of the statement. If no action is taken under these rules in any illicit distillation case, full reasons should be given for the same

NOTE 3 —In illicit distillation cases if the licensees of the neighbouring country spirit shops are suspected to be conniving at the manufacture of illicit liquor, the action taken against them should also be detailed separately at the foot of the statement

(RULE 191 )

*Statement of licences granted for the retail and wholesale vend of foreign liquor which terminated during or at the close of the year ending*

[illegible]

( 95 )

G 26

(RULE 198 )

EXCISE DEPARTMENT.

---

FROM

THE COLLECTOR  
DEPUTY COMMISSIONER OF

TO

THE EXCISE COMMISSIONER,  
UNITED PROVINCES,  
ALLAHABAD.

No \_\_\_\_\_

Dated \_\_\_\_\_ 193

---

ANNUAL EXCISE APPENDICES.

SUBMITS the above for the year ending March 31, 19 .

Collector  
Deputy Commissioner.

## APPENDIX A.

MEMO A			MEMO B		
Showing excise systems in force				Secrs	Duty Rs
System	Area in square miles	Population			
Distillery			Issues of opium to dispensaries		
Farming			Issues of opium to Indian States		
Outstill					
Total					

Area and population in memo A should agree with those shown in the statement received under G O (Revenue department) no 6363/IA—292 1917, dated the 8th/30 August, 1923

## APPENDIX B-IV

*Comparative statement showing issues of country spirit for the  
year ending March 31, 19*

		19	-19	19	19
<i>Contract districts</i>		Gallons		Gallons	
Issues of duty-paid spirit from bonded warehouse at					
	{	Spiced spirit			
_____	{	35° Under proof			
	{	50° Under proof			
	{	35° Under proof			
_____	{	50° Under proof			
	{	35° Under proof			
_____	{	50° Under proof			
	{	35° Under proof			
_____	{	50° Under proof			
	{	Spiced spirit			
Total	{	35° Under proof			
	{	50° Under proof			
Total, London proof					

## APPENDIX C

*Statement showing demands, collections refunds, remissions and balances of excise revenue for the year ending March 31, 19*

1	2	3	4	5	6	7	8	9	10
Heads of receipts	Demands			Collections					
	On account of previous years	On account of year under report	On account of ensuing year	On account of previous years	On account of year under report			On account of ensuing year	Total of columns 7, 8 and 9
					In advance	During the year	Total		
Licence fees for wholesale vend of foreign spirit									
Licence fees for retail vend of foreign spirit									
Duty on Indian made foreign liquor—									
(a) Beer .									
(b) Foreign spirit									
Still head duty (country spirit)									
Licence fees for retail vend of country spirits, distillery system									
Ditto farming system									
Ditto outstill ditto									
Ditto <i>tari</i> , <i>sendhi</i> , etc									
Duty on Government opium *									
Licence fees for vend of opium									
Hemp drugs—									
(a) Licence fees									
(b) Duty									
Fines, forfeitures and miscellaneous									
Total									

\* Duty on opium represents full treasury price

N B—Excess collections, if any, should be shown against the different heads in column 22 (remarks)





## APPENDIX D

*Return of cases under the Excise Act and relating to coca derivatives under the Dangerous Drugs Act for the year ending March 31, 19 .*

Division	District	Cases filed during the year										Cases pertaining to breaches of the conditions	Persons tried			Fines and forfeitures		Rewards paid to —					Remarks					
		3	4	5	6	7	8	9	10	11	12		13	14	15	16	17	18	19	20	21	22		23	24	25	26	27
		Illegal manufacture of spirit [section 60(b), (c) and (f) of Act IV of 1910]	Illegal possession of spirit [sections 60 (a) and 68 of Act IV of 1910]	Illegal import, export and transport of spirit [section 60 (a), Act IV of 1910]	Illegal sale of spirit [section 60(a) of Act IV of 1910]	Relating to foreign liquor	Relating to country fermented liquor	Illegal cultivation of hemp plant	Charas	Ganja	Bhang	Relating to cocaine	Others [section 60 (g) and (h) and sections 62, 65, 66, 67 and 68 of Act IV of 1910]	Total	Dealt with under sections 61 and 64 of Act IV of 1910	Compounded under section 74 of Act IV of 1910 or warned	Convicted	Aquitted	Rigorous	Sample	Imprisoned	Imposed	Rehabbed	Eycaiso Officers	Policer Officcrs	Informent	Officer of other dep artments	

# APPENDIX E

Return of cases of breach of Opium laws for the year ending March 31, 19

Division,	District	Cases filed during the year								Cases relating to breaches of conditions of the licences		Persons tried			Fines and for- feiture		Rewards paid to—			
		Embezzlement of opium by poppy cultivators (section 19, Act XIII of 1857)	Illegal possession and sale of opium [section 9(a) and (d) of Act I of 1878]	Illegal transportation, importation or exportation of opium [section 9(b) and (c), of Act I of 1878]	Relating to morphia and allied drugs	Relating to Opium Smoking Act	Others [section 11(a) and (b), Act II of 1930, sections 20, 21, 22, 23 of Act XIII of 1857, section 18 of Act I of 1878, and offences not otherwise provided for in Acts relating to opium and the rules and orders made there-under]	Total	Dealt with under section 9 of Act I of 1878	Compounded under rule 67(4) of the Excise Manual, Vol III, or waived	Convicted.	Acquitted.	Rigorous	Im-prisoned	Imposed.	Realized	Excise Officers	Police Officers	Informers	Officers of other departments
1	2					7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

## APPENDIX E-1.

Statement of case work of the district for the year ending March 31, 19 .

Division.		District	Cases filed during the year																					
			Illegal manufacture of spirit			Other liquor cases			Relating to hemp drugs			Relating to cocaine			Relating to opium			Relating to breaches of conditions of licences						
			By Excise Inspectors	By Police Officers	By others	By Excise Inspectors	By Police Officers	By others	By Excise Inspectors	By Police Officers	By others	By Excise Inspectors	By Police Officers	By others	By Excise Inspectors	By Police Officers	By others	Major breaches	Minor breaches					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23		

NOTE—The major breaches of conditions are —(1) Adulteration, (2) Short weight or measure, (3) Sale during prohibited hour, (4) Tampering with sealed bottles, (5) Shortage of stock, and (6) Sale to minors

## APPENDIX E-2

Statement showing the punishments awarded in illicit distillation cases in \_\_\_\_\_ district during  
the year ending March 31, 19 .

Number of illicit distillation cases convicted	Number of cases in which fines only were imposed	Average fine per case	Number of cases in which improp- riety with or without fine was imposed.	Number of cases in which action was taken against the muthia under section 57, Act IV (vide rule 65, Ex- cise Manual, volume I)	Number of cases in which action was taken against the patwari under section 57, Act IV (vide rule 65, Ex- cise Manual, volume I)	Number of cases in which action was taken against the chandkar under section 57, Act IV, or rules 70 and 71 of Excise Manual, volume I)	Remarks
1	2	3	4	5	6	7	8

APPENDIX F  
Statistics of consumption of country spirit, licence fees, still-head duty and incidence of licence fees in the distillery  
tracts for the year ending March 31, 19

	Figures for towns with a population of 50,000 or over (if any)			Separate figures for each area having different rate of duty						Total figures for the entire urban area <sup>a</sup> in the district, including those of column 1			Rest of the distillery area (column 7 minus column 5)			Total for the district (column 5 plus column 6)		
	1			Area		Area		Area		5			6			7		
	19	19	19	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1 Population																		
2 Rate of still head duty in force per gallon L P																		
3 Consumption in gallons L P																		
4 Incidence of consumption per 1,000 of population																		
5 Amount of licence fees																		
6 Incidence of licence fees per gallon L P																		
7 Incidence of licence fees and still-head duty per gallon L P																		
8 Incidence of total receipts licence fees plus still head duty per 1,000 of population																		

(1) The total consumption against no 3 should correspond with L P gallons shown in Imperial Return IV  
(2) The figures against no 5 (total) should be those of the demands as shown in column 3 of Appendix C  
(3) This appendix should be prepared from the register showing the issue of liquor to each shop from the distillery or bonded warehouse and its abstract.  
\* Urban area includes municipal, cantonment, notified and town areas

## APPENDIX G

Statement showing export of bhang to Indian States during the year ending March 31, 19 .

[illegible]

## APPENDIX II

*Statistics of sales of foreign spirits and fermented liquors under wholesale licences during the year ending March 31, 19*      *Number of licences issued*

	Particulars	Sold to other licensed vendors		Sold to the public	
		Imported	Manufactured in India	Imported	Manufactured in India
1	Wines				
2	Spirits other than denatured spirits				
3	Beer				

Figures for wines and beer should be shown in Imperial gallons and should agree with columns 10, 11 and 13 respectively of Imperial Return IV

Figures for spirits should be shown in Imperial gallons London proof and should agree with columns 9, 12 and 14 of Imperial Return IV

All figures of foreign liquor and beer shown in Appendices H and I should agree with those shown in Imperial Return IV

## APPENDIX I

*Statistics of sales of foreign spirits and foreign fermented liquors under retail licences during the year ending March 31, 19*

Particulars	Sold under shop licences		Sold under hotel, bar, restaurant or dāk bungalow licences		Sold under railway refreshment room or dining car licences		Sales under canteen licences	
	Imported	Manufactured in India	Imported	Manufactured in India	Imported	Manufactured in India	Imported	Manufactured in India
1	Number of licences							
2	Wines							
3	Spirits other than denatured spirits							
4	Beer							

Figures for wines and beer should be shown in Imperial gallon and should agree with columns 10, 11 and 13 respectively of Imperial Return IV

Figures for spirits should be shown in Imperial gallons London proof and should agree with columns 9, 12 and 14 of Imperial Return IV

All figures of foreign liquor and beer shown in Appendices H and I should agree with those shown in Imperial Return IV

## IMPERIAL RETURN NO I

## Revenue for 19

(FIGURES IN COLUMNS 2 TO 43 AND 47 ARE GROSS )

No	Name of district	19 -19	19 -19	Remarks
	<i>Country spirits</i>			
2	Duty on distillery spirits .			
3	Fees from distilleries .			
4	Licence fees for sale of distillery spirits .			
5	Total receipts from distillery spirits			
6	Receipts from outstills and other systems			
7	Total receipts from country spirits			
	<i>Country fermented liquors</i>			
8	Tari trea tax receipts			
9	Other receipts from tari (licence fees, etc)			
10	Receipts* from country fermented liquors, all kinds other than tari malt liquors			
11	Total receipts from fermented liquors other than malt liquors			
	<i>Malt liquors</i>			
12	Duty on beer manufactured in India			
13	Licence fees for sale of beer manufactured in India or elsewhere			
14	Total receipts from beer --			
	<i>Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)</i>			
15	(a) Duty on wines and spirits manufactured in India and classed as foreign liquors			
16	Licence fees for the sale of foreign liquors generally, whether imported or manufactured in India			
17	Total of columns 15 and 16			
18	Total of columns 7, 11, 14 and 17			

\*Includes duty on pachwai

(a) Duty on rectified spirits will not be shown under this head but under head 19 or 20 as the case may be



[illegible]

NOTE —(1) Only rewards paid in excise cases should be shown against no 7

(2) Details should be supplied regarding the amount shown against no 5

## IMPERIAL RETURN NO III

*Shops and licences for the year ending March 31, 19 .*

No	Division and district	19 -19	19- 19	Remarks
	<i>Manufacture of liquor</i>			
	Number of—			
2	Breweries			
3	Government distilleries			
4	Private distilleries			
5	Out stills			
	Number of wholesale licences for the sale of—			
6	Country spirit			
7	Liquor other than commercial spirit imported or manufactured in India and classed as foreign liquor			
8	Commercial spirits, including denatured spirits and medicated wines			
9	Opium			
10	<i>Ganja</i>			
11	<i>Charas</i>			
12	<i>Bhang</i>			
13	Number of tappers' licences			
	<i>Country liquors</i>			
	Number of shops licensed for retail sale of—			
14	Spirits under distillery system (permanent)			
15	Spirits under distillery system (temporary)			
16	Spirits under out still system (permanent)			
17	Fermented <i>tari</i>			
19	Other country fermented liquors (pachwai, etc., ordinary licences)			
20	Other country fermented liquors (home brewing licences)			
	<i>Foreign liquors</i>			
	Retail licences Number for sale of—			
21	Malt liquors only			
22	Foreign liquors to be consumed on premises and on and off premises			
23	Foreign liquors to be consumed off premises			

## IMPERIAL RETURN III—(concluded)

*Shops and licences for the year ending March 31, 19*

No	Division and district	19 . 19	19 . 19	Remarks
	<i>Foreign liquors—(concluded)</i>			
24	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)			
	Retail licences Number for sale of—			
25	Liquors in canteens			
26	Liquors in railway refreshment rooms, dāk bungalows, dining cars and steamers			
27	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors)			
28	Foreign liquors—all other special retail licences			
29	Rectified spirits and medicated wines			
30	Druggists' permits			
31	Denatured spirits			
	Number of shops licensed for retail sale of—			
31a	Raw opium			
32	<i>Ganja</i>			
33	<i>Charas</i>			
34	<i>Bhang</i>			
	Retail licences Number for sale of—			
35	Opium and its preparations for medical purposes only (ordinary druggists' permits)			
36	Morphia (special druggists' permits)			
37	Hemp drugs for medical purposes only (druggists' permits)			
38	Cocaine (druggists' permits)			
	Total			

## IMPERIAL RETURN IV

*Consumption, rates of duties and prices for the year ending  
March 31, 19*

No	Name of district	19 19	19 19	Remarks
	<b>COUNTRY SPIRITS</b>			
	<i>Issues in Imperial gallons</i>			
2	At strength of			
3	At strength of			
4	At strength of			
5	Equivalent at London proof of the total of columns 2, 3 and 4			
6	Rates of duty			
7	Cost price per L P gallon			
8	Retail price per L P gallon			
	<b>FOREIGN LIQUORS</b>			
	<i>Imported liquors</i>			
9	Spirits in Imperial gallons (London proof)			
10	Wines in Imperial gallons			
11	Malt liquors in Imperial gallons			
	<i>Liquors manufactured in India and classed as foreign liquors</i>			
12	Spirits in Imperial gallons (London proof)			
13	Malt liquors in Imperial gallons			
	<b>COMMERCIAL SPIRITS</b>			
14	Rectified spirits in Imperial gallons			
15	Denatured spirits in Imperial gallons			
16	Medicated wines in Imperial gallons			
	<b>OPIMUM AND OTHER DRUGS</b>			
17	Issues in seers of excise opium			
	<i>Wholesale price of opium to retail vendors, per seer</i>			
19	Cost price			
20	Duty			
21	Average retail price of opium per seer			
22	Sales of morphia in lbs oz grs			

## IMPERIAL RETURN NO IV—(concluded).

Consumption, rates of duties and prices, for the year ending  
March 31, 19 .

No	Name of district	19 19	19 19	R marks
	<i>Oharas</i>			
23	Sales in seers			
24	Cost price per seer			
25	Duty per seer			
26	Retail price per seer			
	<i>Ganja</i>			
27	Sales in seers			
28	Cost price per seer			
29	Duty per seer			
30	Retail price per seer			
	<i>Bhang</i>			
31	Sales in seers of <i>bhang</i> and its preparations			
32	Cost price per seer			
33	Duty per seer			
34	Retail price per seer			
35	Sales of cocaine in lbs oz and grs			
	Total			

NOTES —1 The consumption of the district only should be shown in columns 9 to 16 and should include sales under all the retail licences, including canteens and issues made to troops stationed in the district. The sales under wholesale licences to public should also be taken as consumption.

For the purpose of conversion of Imperial gallons to L. P. gallons the strength of whisky, brandy, etc., should be taken at 25° U. P. and that of gin, etc., at 35° U. P.

- 2 Issues of excisable articles of all kinds to Indian States and foreign countries should be shown in red ink in the column of remarks and not included in the above details.
- 3 The figures shown in column 9 include—————L. P. gallons for consumption by troops.
- 4 The figures shown in column 10 include—————Imperial gallons for consumption by troops.
- 5 The figures shown in column 11 include—————Imperial gallons for consumption by troops.
- 6 The figures shown in column 12 include—————L. P. gallons for consumption by troops.
- 7 The figures shown in column 13 include—————Imperial gallons for consumption by troops.



District	Balance in hand on April 1, 19	Imported from United Kingdom during the year	Transported from any chemist or purchased from Excise Commissioner's office	Consumption during the year 19 19	Stock left in hand after March 31, 19
1	2	3	4	5	6

## IMPERIAL RETURN V.

For the year ending March 31, 19 .

No.	Division and district	19-19	19 19 ,	Remarks
<i>Area in square miles</i>				
2	Out-still system			
3	Distillery system { Urban { Rural			
<i>(Population in thousands)</i>				
4	Out-still system .			
5	Distillery .. { Urban { Rural			
<i>Number of square miles per shop</i>				
<i>Country spirit—</i>				
6	Out-still area .			
7	Distillery area . { Urban { Rural			
8	Opium . .. { Urban { Rural			
9	Ganja .. .. { Urban { Rural			
10	Charas . { Urban { Rural			
11	Bhang .. . { Urban { Rural			
<i>Number of shops per 10,000 of population</i>				
<i>Country spirit—</i>				
12	Out-still area . ..			
13	Distillery area . { Urban { Rural			
<i>Number of shops per 10,000 of population—</i>				
14	Opium . .. { Urban { Rural			
15	Ganja .. . { Urban { Rural			
16	Charas . { Urban { Rural			
17	Bhang . . . { Urban { Rural			



## IMPERIAL RETURN No V

For the year ending March 31, 19 —(concluded).

No	Division and district	19 19	19 19	Remarks
	<i>Consumption per 100 of the population in gallons or seers (to two places of decimals)</i>			
18	Country spirit (distillery area)			
19	Opium			
20	Ganja			
21	Charas			
22	Bhang			
	<i>Average taxation per proof gallon or seer in rupees (to two places of decimals)</i>			
23	Country spirit (distillery area)— Duty			
24	Vend fees			
25	Total			
	Opium—			
26	Duty			
27	Vend fees			
28	Total			
	Ganja—			
29	Duty			
30	Vend fees			
31	Total			
	Charas—			
32	Duty			
33	Vend fees			
34	Total			
	Bhang—			
35	Duty			
36	Vend fees			
37	Total			
38	Average total excise revenue per head of population (based on column 48 of Imperial Return no I)			

NOTE —(1) Under "Urban" will be shown the area and population of all municipalities, and under "Rural" the area and population of remainder of district

(2) Number of shops under each head for Urban and Rural areas separately for two years should also be supplied.

*Statement showing new excise shops opened for the first time and shops closed during the year*

B

## Number.

Rural areas\_\_\_\_\_

*Statement for the vend of bhang in districts where collection of the spontaneous growth of  
bhāng is permitted for the year*

- (1) Number of licences granted
- (2) Quantity of *bhang* collected in maunds and seers
- (3) Ditto sold ditto
- (4) Price per maund charged by the licensees for the quantity of *bhang* sold to contractors of other districts in Rs as p

Number of Vaids and Hakams who availed of the exemption contained in Board's notification no 477/V-Ex —373C, dated November 8, 1922

## Statement showing proposals made by Excise Licensing Boards.

( 120 )

Name of Excise Licensing Board	Number of shops proposed for closure						Number of shops proposed for opening						Recommendation of district authorities and decisions of the Excise Commissioner	Orders of Government in cases where the Excise Commissioner preferred an appeal	Remarks
	Country spirit	Opium	Drugs	Tar	Foreign liquor "on and off"	Foreign liquor "off"	Country spirit	Opium	Drugs	Tar	Foreign liquor "on and off"	Foreign liquor "off"			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

*List of shops to be published by Licensing Boards*

## Hemp Drugs

## Country Spirit

Foreign Liquor for consumption "on and off" the premises

Tari

during the year commencing  $\frac{\text{April 1}}{\text{October 1}}$ , 19 .

within the municipality

(2) Written objections to the Board's proposals, addressed, by registered post, to the undersigned, will be received, up till \_\_\_\_\_ 193 , from any of the following —

- (i) persons paying municipal rates residing in the municipality ,
- (ii) railway authorities on proposals for the grant of licences for shops near a railway workshop ;
- (iii) large employers of labour on proposals for the grant of licences for shops near their factory or place of business ;
- (iv) the Commanding Officer of any cantonment on proposals for the grant of licences for shops in proximity to cantonment boundaries ,
- (v) the governing body of any religious, philanthropic, or educational institution on proposals for grant of licences for shops in proximity to such institutions ,
- (vi) licensees whose licence the Board does not propose to renew for ensuing year

Objectors in their written statement should state whether they desire to appear in person before the Board in support of their objections or be represented by a pleader or duly authorized agent.

(3) \* Applications, on the prescribed form (which may be obtained from the Collectorate on payment of one anna) addressed (by registered post) to the undersigned and bearing a court fee stamp of one anna, for any shop shown "vacant" in above list, will be received up till \_\_\_\_\_ 19 .

By order of the Board.

(Signature) \_\_\_\_\_

Secretary, Excise Licensing Board.

(Address) \_\_\_\_\_

(Date) \_\_\_\_\_

---

\* NOTE 1 If an applicant applies for more than one shop, a separate application for each shop is necessary. Unstamped applications, and application stamped or unstamped, not made on the prescribed form will be considered invalid.

NOTE 2 Each application in respect of a shop in an area for which an urban licensing board has been constituted shall be accompanied by a treasury receipt for Rs 5. Similarly a treasury receipt for Rs 1 must accompany each application for shops in other areas. Applications unaccompanied by treasury receipt, for the amount prescribed will not be attended to.

G -28

[RULES 339 (2) AND 370 (c) (v).]

*Application for Licence for an excise or opium shop.*

Court fee stamp of  
ONE ANNA  
to be affixed here

REGISTER NO \_\_\_\_\_

For the year 19 -19 .

DISTRICT \_\_\_\_\_ \* Tahsil \_\_\_\_\_  
\* Municipality \_\_\_\_\_

\* Country spirit \_\_\_\_\_

\* Opium \_\_\_\_\_

\* Hemp drugs \_\_\_\_\_

(Name of shop \_\_\_\_\_) \* Foreign liquor for con- shop applied for.  
sumption 'on and off'  
the premises

\* Tari \_\_\_\_\_

NOTE—The price of this form is one anna

To

\* THE DISTRICT EXCISE OFFICER

\* THE SECRETARY, EXCISE LICENSING BOARD

SIR,

I we hereby offer myself as a candidate for the licence of  
ourselves as candidates in partnership  
the shop noted above I we declare that the information supplied by me  
us  
herem and on the reverse is full and accurate, that I we will jointly and severally  
abide by all the rules and regulations of the Excise department, and the  
conditions of the licence applied for and that I we will jointly and severally  
responsible for the payment of all Government dues, in case  
my our application is granted

*Signature or thumb-impression of the applicant or applicants.*Full name, and caste  
(if any) of the appli-  
cant or applicants

Date.

Attested by—

Father's name, if a  
non-ChristianPresent occupation  
Present addressDesignation of the  
attesting officer

\* Cancel whichever entry is inapplicable

XX

(To be torn off and given to the applicant or applicants )

\* Country spirit \_\_\_\_\_

\* Opium \_\_\_\_\_

Received an application for \* Hemp drugs \_\_\_\_\_ shop in \* Tahsil \_\_\_\_\_  
\* Foreign liquor 'on and off' the premises \* Municipality \_\_\_\_\_

\* Tari \_\_\_\_\_

District \_\_\_\_\_ for the year 19 -19 , from \_\_\_\_\_

of \* village \_\_\_\_\_ in \* Tahsil \_\_\_\_\_  
\* mohalla \_\_\_\_\_ \* Municipality \_\_\_\_\_

Number of the application on the register being \_\_\_\_\_

Date \_\_\_\_\_ 19 Signature of \* District Excise officer  
\* Secretary, Excise Licensing Board

\* N B - Cancel whichever entry is inapplicable

[Price, 1 anna ]

(G -28 reverse )

- 1 Age of the applicant.
- 2 Since what year has the applicant resided in the <sup>district</sup>  
<sup>municipality</sup> in which the shop applied for lics ?
- 3 Does the applicant or any one nearly related to him hold any interest in any excise or opium shop in any district of United Provinces either in his own name or in co-partnership with others If so, full details to be given
- 4 Has the applicant been convicted of any offence under the Excise, Opium or Dangerous Drugs laws or of any cognizable and non-bailable offence, or of any offence punishable under the Merchandise Marks Act, 1889, or of any offence punishable under sections 482—489 (both inclusive of the Indian Penal Code ?)
- 5 Has the applicant, in course of holding an excise or opium shop within the last three years, committed any breach of the conditions of licence which was compounded by fine ? If so, the nature of the condition broken, the year and the amount of fine compounded for must be noted
- 6 Is any demand of the Government with respect to an excise or opium shop still due from the applicant ? If so, state the sum due and the year in which the default occurred
- 7 Is the applicant prepared to attend the shop daily and do the business of the shop himself or is it his intention to appoint a salesman and attend daily for supervision ?
- 8 State here the excise or opium shops held at present in the district by the applicant himself, his relations, his servants, or his agents

*Signature or thumb-impression of the applicant.*

---

NOTE 1 —In the event of the information required above being found to be incorrect the application shall be liable to be rejected without consideration, and if it is found to be incorrect subsequent to the grant of the licence, it shall render the applicant liable to the forfeiture of his licence and security deposit.

NOTE 2 —Where two persons desire to take a licence in partnership separate declarations and sets of answers to the above questions in respect of each of them shall be attached to the application.

G -29

(Rule 333 and 334 )

*General conditions binding on all retail shops licensed for the sale of excisable articles except foreign liquor*

- (1) Every shop licensed for the retail sale of excisable articles shall, unless exempted by the Excise Commissioner or any officer not below the rank of excise inspector to whom he may delegate this power, to be kept open throughout the year, and a supply of the commodity for which it is licensed, sufficient to meet the normal demand of consumers, shall be maintained

NOTE 1 —This condition does not apply to *Tari* licences settled under the "Auction system", but it does to those settled under the "Tree tax system"

NOTE 2 —The power of exemption has been delegated to Collectors, district excise officers, and excise inspectors. As a rule the power should be exercised by the latter who have been authorised to grant exemptions to any vendor within their circles (a) on one fixed day in each week and (b) on any other day on the ground of urgent necessity

NOTE 3 —The Collector may, in the case of individual shops, fix the quantities of each kind of article which should ordinarily be maintained by the vendor at his shop

- (2) Sales shall be made only on the premises for which the licence is granted

(3) The licensee shall store all his stock of excisable articles pertaining to his shop in the premises for which he holds the licence

(4) In cases where a transfer or sub-lease is allowed under the rules, no transfer or sub-lease (whether entire or partial) of the business covered by the shop licence shall be made, nor shall the licensee enter into private partnership, except with the previous sanction of the licensing authority

- (5) The following opening and closing hours are prescribed —

	Opening	Closing
In Municipal areas	} Noon	{ 7 p m 16th October to 15th March
„ Notified areas		
„ Act II of 1914 towns		{ 8 p m Rest of the year.
„ Cantonments		

In areas other than the above                      Noon              Sunset

NOTE —There are two exceptions to this rule, viz, (1) sales may be made at any hour to persons holding a prescription signed by a registered medical practitioner for a supply of the commodity covered by the licence, and (2) the Collector may sanction the opening of *tari* shops at sunrise in districts in which the consumption of fresh *tari* is prevalent, provided that no other excisable commodity but *tari* is sold in such shops

(6) The licensee shall close his shop when ordered to do so by any Magistrate or police officer above the rank of constable, and shall without any order close his shop in the event of a riot or unlawful assembly in the neighbourhood

(7) Every shop licensed for the sale of country spirit or *tari* shall be closed on the day following the burning of the Holi, and on the principal Dewali day

(8) The licensee shall not allow any person to conduct sales in his premises unless the name of such person has been previously approved by the Collector and endorsed by him on the licence.



(9) The licensee shall not allow sales to be made by any female except his wife, daughter or other near relation living with him

(10) The licensee shall not employ any person suffering from any infectious or contagious disease for any purpose in his licensed premises

(11) Sales shall not be made to—

(a) Soldiers or members of a soldier's family, except when such sale is expressly authorized by the Collector;

*Proviso*—This prohibition does not extend to the sale of *bhang* to soldiers other than European soldiers.

*Explanation*—"Soldier" does not include a commissioned officer, member of the Auxiliary or the Indian Territorial Forces when not in uniform, a soldier in civil employ, or an Indian soldier absent on leave from his regiment

(b) camp followers, except when such sale is expressly authorized by the Collector

*Explanation*—"Camp follower" means a follower whether on or off duty other than a private servant whom the vendor knows or has reason to believe to have a right to be in Cantonment

*NOTE*—The Collector shall authorize sales under clauses (a) and (b) above only in the case of licensed vendors of country liquor specially approved by the General Officer Commanding the division (or the Independent Brigade) or by the Officer Commanding the Cantonment or camp, and then only the sale of such liquor as shall have been approved by the same authority in consultation with him. The terms of each permission must be recorded on the licence

(c) persons under eighteen years,

*NOTE*—Breach of this condition is punishable under section 61 and cannot be compounded under section 74 of the Excise Act (IV of 1910)—

(d) railway servants on duty,

(e) police officers below the rank of sub-inspector, when in uniform,

(f) officers of the excise department below the rank of excise inspector, when in uniform,

(g) European vagrants under police custody,

(h) insane persons,

(i) persons known or believed to be intoxicated

(12) Sales shall be made on payment in cash only

*NOTE*—In backward tracts payment in grain may be permitted with the sanction of the Excise Commissioner an entry to this effect being recorded on the licence

(13) Persons of bad repute shall not be allowed to resort to the shop. The presence of suspicious characters shall be at once reported to the nearest police officer. Intoxication, gambling, disorderly conduct and the holding of entertainments or panchayats shall not be permitted on the premises

(14) No person under the age of eighteen years (except members of the family of the vendor) shall be permitted to enter the shop during the hours of sale

(15) The licensee shall produce, for inspection, his licence on demand by officers who are duly authorized to do so.

G -30

(RULES 436 AND 859 )

*Special permit for country spirit, tari, drugs, and opium.*

No.

Date

Name and caste of applicant

Place of residence

Date on which the articles covered by this pass are required

Locality where the spirits, etc , will be consumed

Quantity applied for

Country spirit.

Tari

Drugs

Opium.

Name of shop from which supplied

Name of licensed vendor

Name of pargana

*Designation of officer granting permit.*



## (APPENDIX F)

*List of excise defaulters and persons ineligible for future excise contracts*

Name	Parentage	Caste	Residence		Contract bid for or granted and district	Loss to Government in consequence of default	Remarks
			District	Town, village and taluk			
1	2	3	4	5	6	7	8

N B —The provincial list supplied by the Excise Commissioner is in the same form

## [RULE 35S(11)]

*List of sanctioned shops unsold at settlement*

Serial number	Tahsil or pargana	Locality of shops or farm	Licence fees for the previous year	Remarks
1	2	3	4	5

G-34.

[RULE 348 (c).]

*Bond to be executed by all licensed vendors under the surcharge system*

AN AGREEMENT made the                  day of                  between  
   son of                  casto  
and resident of                  (hereinafter called the licensee) of the  
one part and the Secretary of State for India in Council (hereinafter  
called the Secretary of State) of the other part.

Whereas the licence has been granted by the Collector of

a licence No	and dated	to sell in a shop at	<u>drugs</u>
			<u>opium</u>
			<u>country spirit</u>
			<u>Tari</u>

in a shop at in tahsil                      and district                      in accordance with  
the terms and conditions specified in the said licence,

AND WHEREAS the licensee has furnished security to the amount and in the form specified in the schedule hereto as security for the due observance by him of all the terms and conditions of his said licence,

Now THESE PRESENTS WITNESS and the parties hereto hereby agree as follows —

- (1) That if the licensee shall violate any of the terms or conditions of his said licence it shall be lawful for the Collector for the time being of \_\_\_\_\_ to confiscate for the use of the Secretary of State the whole or any part of the security deposited by the licensee without prejudice to the rights of the Secretary of State to sue for any other penalty for which the licensee may be liable or to institute legal proceedings, whether civil or criminal, against the licensee in respect of any such breach as aforesaid
- (2) That on the expiration of the said licence and unless the same is renewed, the security deposited by the licensee or as much thereof as shall not have been confiscated in accordance with the provisions hereinbefore contained shall be returned to him, after the Collector of the time being of \_\_\_\_\_ shall have satisfied himself that the licensee has duly performed and observed all the terms and conditions of his said licence
- (3) That if the licensee's said licence shall be renewed, his said security shall be retained as security for the performance of the terms and conditions of such renewed licence. Provided that if the amount of security required by Government rules shall be larger than the amount of security already furnished by the licensee, then he (the licensee) shall furnish the balance of such requisite security in one or other of the forms required by the Government rules in force for the time being

- (4) This agreement shall be binding, on and enure for the benefit of, the heirs, legal representatives and assignees of the licensee
- (5) IN WITNESS WHEREOF the parties hereto have hereunto set their hands the day and year first above written

---

THE SCHEDULE ABOVE REFERRED TO

1

2 .

<i>Amount of Security—</i>	<i>Form of Security—</i>
Signed by the above named _____	Viz. (a) Cash. (b) G P Notes endorsed to the Collector. (c) Postal Cash Certificates similarly endorsed. (d) Postal Savings Bank Account in the name of the Collector
_____ in the presence of	<i>Signature of licensee</i>
_____ and of	<i>Signature and designation of the officer who signs for the Secretary of State.</i>
Signed on behalf of the Secretary of State for India in Council by _____	
in the presence of _____	
and of _____	

*Note.*—An eight annas adhesive and impressed stamp should be affixed to this before execution.

The stamping offices are at Allahabad, Cawnpore, Meerut and Lucknow

NOTICE is hereby given that the sales of *tax* for the revenue year ending September 30, 19 , will be held at the headquarters or tahsils of districts on the dates shown in the annexed statement and subject to the conditions at foot thereof

Specimen forms of the licences which will be issued can be seen and copies obtained if necessary, on application to the District Excise Officer

A list of sanctioned shops in the case of farms, i.e., where the right of vend of *tax* is limited, is open to inspection by intending purchasers on application to the District Excise Officer

# DATES OF SALES

## TARI.

MEERUT DIVISION		AGRA DIVISION.		ROHILKHAND DIVISION		Remarks
District	Dates	District	Dates	District	Dates	
ALLAHABAD DIVISION		JHANSI DIVISION		BENARES DIVISION		
District	Dates	District	Dates	District	Dates	
GORAKHPUR DIVISION.		LUCKNOW DIVISION.		MIZABAD DIVISION		
District	Dates	District	Dates	District	Dates	

## G -35—(concluded)

## (RULE 353—concluded )

## CONDITIONS OF SALES.

The sales will be made subject to the following conditions in addition to the special and general conditions specified in the existing forms of licence which should be read out before the sales commence —

- (a) The Collector is not bound to accept the highest or any bid
- (b) The acceptance by the Collector of any bid is subject to the confirmation of the Excise Commissioner
- (c) Every person bidding will be held to his bid, whether it be the highest or not, and it will be distinctly understood that any remission of the sum bid will under no circumstances be considered
- (d) No person shall be allowed to bid at auction on behalf of another person unless he holds a written authority from such other person to do so, or such person is present at the auction and authorizes or ratifies the bid made on his behalf
- (e) One sixth of the fee shall be paid as security deposit immediately on the provisional acceptance of bid by the Collector, one twelfth after the final acceptance of the bid by the Excise Commissioner on or before October 1, and three fourths in such instalments between November 1, and May 1, as may be determined by the Collector. The last instalment of one sixth fee shall fall due on June 1, and, if the preceding instalments have been paid the amount deposited in advance as security deposit shall be set off against this instalment
- (f) In default of payment of the security instalment at the time of sale the licensee will be sold. Should the price offered at the sale be less than that tendered at the first sale the difference will be recoverable from the person who made the higher tender
- (g) Every shop for which a licence is issued shall be kept open throughout the *fair* season and a supply of the commodity for sale of which it is licensed, sufficient to meet the demand of consumers, shall be maintained

ALLAHABAD

Dated 10

Excise Commissioner,  
United Provinces



( 194 )

G -36.

(RULE 202.)

*Indent for forms required for the use of  
for the year ending*

*district*  
19 .

Registered number of form	Description of form	Average annual con- sumption for the past three years	Number of copies received on last indent	Number at pre sent in stock	Number now in dented for.	Remarks
1	2	3	4	5	6	7

G -37

(RULE 206 )

*Stock Book of excise forms*

Date	Number received.	Number issued.	Balance	Signature of persons receiving
1	2	3	4	5

## (RULE 313 ;

*Statement showing proposals for closure of shops to be put up before Advisory Committees and Licensing Boards.*

Name of the area,	1	2	3	4	5	6	7	8	9	10	In the case of rural areas			14	15	16	General remarks specially necessary to elucidate the position
											Present average of population served	Resultant average of population served if proposals are carried out	Present average of population served by each shop in the district or tahsil	Resultant average of population served if the proposals are carried out	Provincial average area served by each shop		
											Present provincial average of population served by each shop			Total number of shops in the town or district or tahsil in 1920-21 and last three years	Existence of any local demand for the abolition of the shop		



## DEPARTMENTAL SERIES

Number.	Description of form	Rule, etc , where prescribed.	Printed at page
D 1	Establishment Order Book .	222	139
„ 2	Register of Registers . . .	236	„
„ 3	Monthly Progress Report . . .	85 & 106	140—142
„ 4	Appendices to be submitted with Annual Report by Assistant Excise Commissioners . . .	242(4)	143—146
„ 5	Indent for Uniforms . . .	Appendix AV	146
„ 6	Register of Uniforms received . . .	„	147
„ 7	Register of Uniforms issued . . .	„	„
„ 8	Daily diary of Excise Inspectors . . .	103	„
„ 9	Points to be noted at the inspection of shops .	105(1)	148—151
„ 10	Shop Inspection Register . . .	„	152
„ 11	Register of licensed vendors . . .	105(2)	153
„ 12	Village Register . . .	105(3)	154
„ 13	Conviction Register . . .	241	155
„ 14	Consumption Register . . .	241	156
„ 15	Register of Caste Panchayats . . .	241	157
„ 16	Ordinary Inspection Book . . .		„
„ 17	Statement of consumption and crime to be attached to inspection books of preventive circles		158
„ 18	Search warrant . . .	277(c)	159
„ 19	Search List . . .	277(e)	160
„ 20	Statement of Government stores . . .	App F I	161



## D. 1.

(RULE 222 )

*Establishment Order Book*

Serial number	Name of outgoing man and his pay	Nature of vacancy	Period	Proposals	Orders passed	Date of charge taken or made over	Remarks
1	2	3	4	5	6	7	8

NOTE —Reversion or reduction will always be a fresh entry

## D 2

(RULE 236 )

*Register of Registers*

Serial no of register	Date when the register was started	Date when it was finished.	Remarks
1	2	3	4

NOTE —Separate pages should be allotted to each kind of register.

Statement A.—Work done by the Excise Inspectors in the \_\_\_\_\_ district during the month of \_\_\_\_\_ 19 .

Name of Inspector.	Circle to which attached	Period for which attached.	Number of tour days		Number of shop inspections (actual)	Number of cases detected										Remarks.			
			Prescribed	Actual		Excise Act						Opium Acts		Dangerous Drugs Act					
						Illegal manufacture of spirits 60(b) (e) and (f)	Illegal possession, sale, import, export and transport of country spirit	Hemp drugs	Others	Major breaches of conditions	Minor breaches of conditions	Illegal possession, import, export, transport and sale	Breaches of conditions	Cocaine and other coca derivatives	Opium derivatives other than prepared opium		Under D D Act	Under Opium Smoking Act	Illegal cultivation of poppy and manufacture of opium
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

- NOTE.**—I The major breaches of conditions are —(1) Adulteration, (2) Short weight or measure, (3) Sale during prohibited hours, (4) Tampering with sealed bottles, (5) Shortage of stock, and (6) Sale to minors
- II The progressive number of tour days, shop inspections and cases for each inspector and issues to each circle should be shown in red ink below the entries for the month under report in statements A and B and the prescribed number of tour days should be reduced proportionately when an Excise Inspector is absent on leave or the circle remains vacant for any other reason
- III Excise Inspectors submitting this statement under rule 103 will also give details of cases detected by them beneath the statistical entries, on this side.

*Statement B.—Issues of various excisable articles in the \_\_\_\_\_  
district during the month of \_\_\_\_\_ 19*

**1. Country spirit.**

Circle	Last year		Current year		Remarks
	Bulk gallons	L P gallons	Bulk gallons	L P gallons	
Total .					
Progressive Total ..					

**2. Opium.**

Circle	Last year Seers	Current year Seers	Remarks
Total			
Progressive Total			





## D 4

*Appendices to be submitted with annual report by Assistant Excise Commissioners*

(RULE 242(4))

## STATEMENT 1

*Showing the inspection work of Assistant Excise Commissioner \_\_\_\_\_  
charge for the year \_\_\_\_\_*

## (1) Touring —

Prescribed number of tour days

Actual number of tour days

## (2) Case work

District	Nature of case detected.	Result	Remarks

## (3) Prescribed inspections

District	Name of distillery warehouse, wholesale depôt, preventive circle, district office, A.E.C.'s Office	Number of prescribed inspections	Number of actual inspections	Remarks

## (4) Shop inspections

Name of district	Number of shop inspections						Remarks
	Foreign liquor shops	Countri liquor shops	Hemp drugs shops	Opium shops	Tari shops	Other shops	

included in the-

Showing the work done by the Excise Inspectors in the districts of  
charge for the year 19 --19

[illegible]

## STATEMENT III

Showing average retail prices of tari, (2) charges made by tree owners of tar and khajur trees and (3) average price of country spirit in the outfall area in the districts of \_\_\_\_\_ charge \_\_\_\_\_ and (4) the average strength at which it is sold \_\_\_\_\_ for the year \_\_\_\_\_

District	Average retail price of Tari		Average charge per tree				Average price of country spirit in out still area		Average strength at which country spirit in out still area is sold	
	Last year	Year under report	Last year		Year under report		Last year	Year under report	Last year	Year under report
			Tar	Khajur	Tar	Khajur				
1	2	3	4	5	6	7	8	9	10	11



## D. 6.

(APPENDIX A-V.)

*Register of uniforms, etc , received*

Date of receipt	Size	Coats	Pegtops	Turbans	Sets of buttons	Pattis	Haversacks	Belts	Overcoats	Remarks

## D 7

(APPENDIX A-V )

*Register of uniforms, etc , issued*

Number stamped on article	Date of issue	Name of recipient	Coats	Pegtops	Turbans	Sets of buttons	Pattis.	Haversacks	Belts	Overcoats	Remarks

## D. 8

(RULE 183 )

*(In duplicate )**Daily diary of Inspector\_\_\_\_\_Circle\_\_\_\_\_date\_\_\_\_\_.*

Entries to be under the following headings —(I) Place and time of commencement of diary (II) Movements of peons (III) Receipt and despatch of papers (IV) Inspection of shops (V) Inspection of villages Time of arrival and departure should be given and the names of four persons interviewed (VI) Miscellaneous (VII) Place and time of closing diary

Number of heading	
-------------------	--

## RULE 105(1)

*Points to be noted at the inspection of shops by Excise Inspectors.*

## (GENERAL)

1 Date and hour of inspection and time spent in inspection

\*2 Is the shop on the sanctioned site? Is the site or building in any way objectionable? Does the site constitute a public nuisance, and does it conflict with the orders regarding the location of shops? If so, the Excise Inspector should make detailed enquiries, and find out the best alternative site for the shop, after consulting the leading men of the place, the neighbours, and the licensed vendor. The result should be noted in the inspection note and a separate report submitted to the Assistant Commissioner and the District Officer. If the nuisance can be removed by a structural alteration in the shop premises and the vendor refuses to comply, the matter should be mentioned in the inspection note and a report submitted to the District Officer and the Assistant Commissioner.

\*3 Is the signboard hung up conspicuously at the entrance to the shop? Is it properly worded? Does it contain a list of the quantities in and prices at which the licensee is authorised by the Government to make sales to the public? Is there any suspicion that sales at prices over and under those stated in the list are made? If so, what steps have been taken to prevent this offence?

4 Is the current licence forthcoming? Does the name entered in it correspond with the name of the person found to be making sales at the shop?

\*5 Are the prescribed hours of sale adhered to? At what hours do customers chiefly resort to the shop? Excise Inspectors should as a rule make their inspections at such times.

6 What stock was found at the shop at the time of inspection? Is it sufficient to meet the demand? Does the stock appear to have been insufficient at any times since last inspection? If the stock is found to be insufficient the action taken must be noted in the inspection note. Is there any complaint regarding the quality of the commodity sold?

\*7 - Are prescribed measures or weights maintained? If so, are they correct and in good condition? Is there any complaint from consumers of receiving short measure or weight?

8 Are accounts and attendance register properly maintained and are the entries up to date?

\*9 Is the shop managed by the licensed vendor himself or through a servant? In the latter case is the supervision of the licensed vendor effective or not? Does the vendor have his permanent place of residence at the place where the shop is situated?

10 Has the opening of any means of communication, establishment of village markets, etc. contributed to the importance of the shop since the last settlement, or *vice versa*.

11. Have the monthly fees been promptly paid ? and, in the case of shops under the surcharge system, have they been correctly assessed and promptly paid ? Give number, date and amount of the treasury receipt for payment of fees since last inspection

12 What are the comparative figures of sales during the month or months succeeding the dates of last inspection ? The comparative figures should be noted for each month separately, and a variation of 25 per cent or over should be discussed in detail after thorough enquiry has been made into the causes of same

13 Note, once a year the details of monthly expenses such as shop rent, cartage, servants, lights, tobacco and *kuggars* etc., and calculate the average net profit to vendor during the months preceding

\*14. Is there any complaint that consumers who should get their supplies of excisable commodities from a certain shop do not get it from there ? If so, what reasons are assigned ? Examine the reasons assigned

15 Are all the conditions duly observed ? If not, what irregularities are noticed and what actions have been taken

#### (COUNTRY SPIRIT)

#### (Contract System)

\*1 Is there any suspicion that spirit other than spirits supplied to the district on contract is sold ? If so, the ground for suspicion should be stated in the inspection note together with the action it is proposed to take

\*2 What is the approximate number of consumers who consume spirit on the premises and off the premises respectively

\*3 In shops where consumption on the premises is not allowed, do the premises afford any facilities for 'on' consumption or does the vendor maintain any such facilities near the shop ?

4 What is the strength of spirit found in bottles or other receptacles kept at the *Gaddi* and in the main stock ?

\*5 In the case of shops licensed for sale in sealed bottles for consumption off the premises are conditions strictly observed ?

\*6 Are *panchayats* and entertainments permitted on the premises ?

\*7 Is there any evidence of drunkenness at the shop ? Do consumers dilute spirit before consumption ? Is spirit obtained from a warehouse, wholesale *dépôt*, or wholesale shop ? In the case of the two latter sources of supply, what extra payment is made for supply ?

\*8 Is there any lower duty area or outstill shop situated near the shop ? If so, at what distance ? And are the sales of the shop affected thereby ?

#### OUTSTILLS

\*1 What is the capacity of the still worked ?

\*2 Is the still of earthenware or of metal ?

\*3 What distilling material is used ?

4 How many times does the vendor appear to distil daily ?



- 5 What are the working hours of the still ?
- \*6 Is distillation carried on during the night at any season of the year ?
- \*7 What is the strength of the spirit produced and sold ?
- \*8 What is the ruling price of liquor ?
- 9 What is the average monthly sale of liquor
- 10 Are accounts kept at the shop ? If so, what is the monthly production and sale ? and what profit or loss accrues each month ? If comparative figures are available, the variation during the months should be discussed
- \*11 Are conditions special to outstills observed ? If not what steps have been taken ?

#### TARI

- \*1 Is the supply of *tar* and *lhajur* trees sufficient for the shop ?
- \*2 Is the shop open throughout the year or only for parts of the year ? In the latter case note the months in which the shop works
- \*3 Does the shop chiefly sell *tari* or *lhajur* juice ?
- 4 How many *tar* and *lhajur* trees are tapped by the licensed vendor ?
- 5 What quantity of juice is sold daily ? and does it vary according to seasons ?
- \*6 Do vendors find any difficulty in obtaining permission to tap trees ?
- 7 What is the price usually paid to owners per *tar* and *lhajur* tree ?
- \*8 Is the *batai* system in vogue ? If so, do the owners illicitly sell their share of the juice
- 9 What is the price of *tari* to consumers ? Note approximately the average monthly income and expenses of the shop
- \*10 Is there any suspicion that owners tap trees for their own consumption ?
- \*11 Is *tari* replacing country spirit ?
- \*12 If under the farming system what fee is paid by the vendor to the farmer

#### OPIUM AND DRUGS

- \*1 Is there any suspicion of adulteration ?
- \*2 Are conditions regarding packets and prices observed ?
- \*3 Are packets correctly prepared in presence of the licensee ?
- 4 Is the one tola register for opium maintained ? If so, do the entries therein raise any suspicion of sale of an undue quantity to any one person during the month ?
- \*5 Is there any suspicion of restriction of sales so as to evade surcharge ?

\*6 Is there any reason to suspect that the quantity of opium issued to the shop is in excess of the demand ? If so how is the excess disposed of ?

\*7 Is there any suspicion that *charas*, *ganja* or, *bhang* is replacing country spirit ?

\*8 What is the approximate number of *chandu* smokers who obtain their supplies from the shop ?

#### FOREIGN LIQUOR

\*1. What fee does the shop pay ?

2. What are the comparative sales of each kind of liquor at the shop during each month ?

3. What explanation is given for variation above 25 per cent in sales during each month ?

4. Is the shop kept for the sale of liquor only or is the sale of liquor combined with business in other commodities.

#### COCAINE AND DRUGGISTS' PERMIT

1. Are all preparations forthcoming, and do the quantities thereof tally with entries in the registers ?

\*2 Do the prescriptions given by any particular practitioner represent an unreasonably large quantity ? If so, the matter must be specially reported to the Collector ?

3. What are the monthly sales of each kind of drug ?

\*4 Is there any suspicion that the sale of any one particular drug is unnecessarily high ? If so what reasons are assigned

NOTE —The first inspection of all shops during the year must be thorough and exhaustive.

Points marked “ \* ” need not be commented on inspection note, but they must be borne in mind while making the inspection and receive comment when necessary

Notes on other points of interest not included above may be added by Excise Inspector themselves

				Licence fees and consumption figures for the past three years					
				Year	L T		Consumption	Name of licensee	
Name of shop Kind of shop Form of licence Amount of security deposit Minimum stock prescribed Name of licensee holder Names of salesmen									

Month	Issues during the preceding year			Issues during the current year			Licence fees	Sub treasury receipt	
							Current year	No	Date
April									
May									
Progressive total									
June									
Progressive total									
July									
Progressive total									
August									
Progressive total									
September									
Progressive total									
October									
Progressive total									
November									
Progressive total									
December									
Progressive total									
January									
Progressive total									
February									
Progressive total									
March									
Total for the year									

D. 11 .

## RULE 105(2).

## Register of licensed vendors.

Name of vendor \_\_\_\_\_ Father's name \_\_\_\_\_ caste \_\_\_\_\_ date of birth \_\_\_\_\_

Year	Shop or shops held		Relations, partners, or agents or servants engaged in excise business			Punishments			Delays in payments of excise demands	Pecuniary conditions and social status with sufficient details	Remarks
	Name of shop	Kind of shop	Name with percentage and residence	Nature of relationship	Shops held	Date of order	Offence	Sentence with notation			
1	2	3	4	5	6	7	8	9	10	11	12

NOTE — (1) One page should be given for each vendor

- (2) When a vendor's name is newly brought on this register details of excise contracts, if any, held during the past three years should be entered on the first three lines and new entries made on the fourth line
- (3) Details of excise contracts held in other circles or districts should be ascertained from the excise inspectors concerned
- (4) If the vendor loses his shop owing to its abolition or cancellation of licence, the appropriate entry should be made in column 12 and the entry closed
- (5) If the shop held by the vendor is transferred to another circle, the fact should be recorded in column 12 and any information about the vendor communicated to the inspector concerned



D 13

(RULE 241)

*Conviction Register.*

Serial number	Name of accused with caste, paren- tage, age, occupation and residence (with thana)	Substance of charge and quantity of contraband article seized (if any)	Date of detection	Section (with sub section) and Act under which prosecuted.	Name of officer challenging.	Name and place of court	Sentence passed	Date of conviction	Amount of reward paid	Remarks
1	2	3	4	5	6	7	8	9	10	11



## (RULE 241 )

*Register of caste panchayats and other temperance meetings held  
in \_\_\_\_\_ circle of the district \_\_\_\_\_ .*

Serial number	Date of meeting	Place of meeting	Description of meeting	Approximate attendance	Resolution regarding temperance passed	Excise shops which are likely to be specially affected if any	Effect of the resolution	Remarks
1	2	3	4	5	6	7	8	9

*Ordinary inspection book*

Date of visit	Remarks of the visiting officers
1	2



D. 17

## Statement of consumption and crime for circle \_\_\_\_\_ of \_\_\_\_\_ district.

Year.	NAMES OF EXCHANGES IN WHICH THE PROHIBITED LIQUOR IS TRADED.	NUMBER OF BOTTLES CONSUMED.					CONSUMPTION.										CRIME.								REMARKS.
		Foreign liquor.	Courty spirit.	Tall.	Hemp drugs.	Opium.	Imported foreign spirits and wines in gallons.	Imported beer in gallons.	Indian made foreign spirits and wines in gallons.	Indian made beer in gallons.	Courty spirit in gallons.	Ganja in seers.	Charas in seers.	Blag in seers.	Opium in seers.	Illegal manufacture of spirit.	Legal purchase, sale, import, export and transport of country spirit.	Offences relating to hemp drugs.	Offences relating to opium.	Cases under the Opium Smok- ing Act.	Offences including offences relat- ing to opium.	Malice offences of condonable by the Act.	Malice offences of condonable by the Act.	Malice offences of condonable by the Act.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

NOTE.—(1) The entries under crime shall include all cases detected in the circle whether by the Licensing Inspector or any other officer of Police, Police, or Revenue department.

(2) Major breach of condition include (a) adulteration, (b) short weight or measure, (c) sale during prohibited hours, (d) tampering with sealed bottles, (e) shortage of stock and (f) sale to minors.

D 18.

[RULE 277 (c) ]

UNITED PROVINCES EXCISE.

*Search Warrant.*

[Under (1) Section 52 of the United Provinces Excise Act, 1910.

(2) Section 19 of the Opium Act, 1878.

(3) Section 22 of the Dangerous Drugs Act, 1930 ]

To—

WHEREAS information has been laid before me and I have reason to believe that an offence under section \_\_\_\_\_ of the U P Excise Act (IV of 1910)

the Opium Act (I of 1878) has been or is likely to be committed the Dangerous Drugs Act (II of 1930)

at or in

I, by virtue of the power vested in me by section \_\_\_\_\_ of the U P Excise Act (I of 1910)

the Opium Act (I of 1878) by this warrant authorize and the Dangerous Drugs Act (II of 1930)

empower you \_\_\_\_\_ at any time, but always as provided for in the above Act to enter the said house (or other place) with such assistance as shall be required and to use, if necessary, reasonable force for that purpose, and to search the said place or places and to seize and take possession of any excisable article, opium or dangerous drug as the case may be or any material still utensil implement or apparatus in respect of which the offence has been or is likely to be committed, and any document which throws or is likely to throw any light on the offence, and, if found, to produce the same before me or report the seizure forthwith to me returning this warrant with an endorsement certifying what you have done under it, immediately upon its execution

This warrant shall remain in force till.....after which it shall be returned to me if not executed

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_ 193 .

*Signature* .....

*Designation* .....

Counterfoil.

Date of search \_\_\_\_\_  
Place searched \_\_\_\_\_  
Person searched \_\_\_\_\_  
Name of witnesses \_\_\_\_\_  
(1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_  
(4) \_\_\_\_\_

Articles recovered

D. 519.

SEARCH LIST.

[RULE 277(e).]

United Provinces Excise.

List of articles recovered on search, under the United Provinces Excise Act of \_\_\_\_\_ the person of \_\_\_\_\_ Dangerous Drugs Act

son of \_\_\_\_\_ resident of \_\_\_\_\_ thana \_\_\_\_\_  
district \_\_\_\_\_ conducted by me \_\_\_\_\_ Excise  
Inspector, in the presence of \_\_\_\_\_ and witnesses, namely  
1. \_\_\_\_\_ 2. \_\_\_\_\_  
3. \_\_\_\_\_ 4. \_\_\_\_\_

(1) The recovery of the undermentioned articles was made from the possession of \_\_\_\_\_ house belonging to the said \_\_\_\_\_ and the articles were entered in this list immediately after they were seized and taken in possession

Places searched in order of search	Property seized		Quantity	Where obtained	Remarks of the officer conducting the search
	Description	Number			
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Officer conducting search.

Owner of the premises searched.

Officer conducting search.

(2) I certify that of the articles abovementioned, the following were placed in a \_\_\_\_\_ which was then duly sealed in the presence of \_\_\_\_\_ and witnesses.

Signatures of witnesses

Owner of the premises searched.

Officer conducting the search.

1. \_\_\_\_\_  
2. \_\_\_\_\_  
3. \_\_\_\_\_  
4. \_\_\_\_\_

Serial number



## COUNTRY LIQUOR SERIES

Number	Description of form	Rules, etc., where prescribed	Printed at page
O.L. 1	Licence for the wholesale supply of country spirit in tracts under the contract system	403	165—166
" 2	Licence for the wholesale vend of country spirit in districts under the contract system	480	169 170
" 3	Licence for the retail sale for consumption "on and off" the premises of country spirit under the contract system	481 (1)	171—174
" 4	Licence for the retail sale for consumption "off" the premises in sealed bottles under the contract supply system.	481 (2)	175—178
" 5	Licence for the retail sale for consumption "on and off" the premises of country spirit in sealed bottles under the contract supply system	481 (3)	78—182
" 6	Licence for the manufacture and retail vend of country spirits where the outstill system is in force	484	182-183
" 7	Licence for the exclusive privilege of manufacturing and of selling tari and sendhu by retail	492	184
" 8	Licence for the manufacture and retail vend of tari and sendhu under the farming system	492	185
" 9	Licence for the manufacture and retail vend of tari and sendhu granted by the Collector under the shop to shop system	495	186
" 10	Licence for the manufacture and retail vend of tari and sendhu under the tree-tax system	502	188
" 11	Licence for the manufacture by Tharus of rice spirit for domestic consumption	437 (a)	189
" 12	Licence granted to persons residing in Khatima, Sittarganj, Kichha and Bazpur tahsils and mauza Khara in Haldwani tahsil of the Naini Tal district for the manufacture of pachwai or rice beer for domestic consumption and not for sale	437 (b)	190
" 13	Register of sale of country spirit by wholesale vendors	479 & 480	191
" 14	Statement of sale of country spirit by wholesale vendors	479 & 480	192
" 15	Application for tendering tree-tax and surcharge under the tree tax system at a sub treasury	505	193
" 16	The tapper's and carrier's pass	507	195
" 17	Weekly statement of tari trees marked and checked by the tari jamadar and the Excise Inspector	532	196
" 18	Shan inspection register	524	197

Volume II, page 163 —

'After item 20, insert the following as item 21 —

21	The tapper's and carrier's pass (auction areas only)	490	200
----	--	-----	-----

Cf E C's  
no 6978 II-6  
dated Septem  
20, 1932.



## (RULE 403 )

*Licence for the wholesale supply of country spirit in the tract under the contract supply system in the district (s) of*

LICENCE is hereby given to hereinafter called the contractor under and subject to the provisions of the U P Excise Act, 1910, for the exclusive wholesale supply of country spirit for sale at the warehouses and wholesale dépôts sanctioned from time to time in the district for a term of three years from April 1 to March 31, 19      The warehouses and dépôts at present sanctioned are mentioned in the schedule

2. The issue of the said spirit from the said warehouses and dépôts to be at such strengths only as may be fixed from time to time by due authority and at prices proportionate according to strength, to the price mentioned in the schedule and provided that Government reserve to themselves the right to raise these prices if conditions render a revision of rates necessary

3 The spirit supplied shall be of good quality If distilled in a patent still it shall be distilled so far as possible at a strength not greater than 50° over proof It shall be subject to periodical analysis, and the contractor shall be bound to take steps to remedy defects which the Excise Commissioner may consider material If spirit is found to be of inferior quality, it may be rejected and destroyed or otherwise dealt with under the orders of the Excise Commissioner Officers in charge of distilleries and warehouses are empowered to stop, pending the orders of the Excise Commissioner the issue of spirit which they consider bad, and are required to send samples of such spirit for analysis without delay

4 Licensed vendors are entitled to demand to be supplied with spirit distilled from the raw material stated in the schedule The contractor may, in addition, supply spirit derived from other approved bases

5 All fittings or articles connected with the supply, storage, gauging, handling and issue of spirit, including vats, casks, tanks, pumps, pipes, cocks, locks, gauging rods, measures vessels, etc, shall be provided by the contractor The contractor is responsible for the safe custody of the stock of spirit

6 Such minimum stock of spirit as may be fixed by the Excise Commissioner shall be maintained at each warehouse and dépôt.

Whenever the stock falls short of this minimum and the contractor fails at once to replenish it, the Collector may procure spirit from elsewhere, the cost of which shall be recoverable from the contractor in the manner provided in condition 10 *infra*.

7. (1) The contractor shall be bound to supply spirit in bottles of standard sizes of one-sixth, one-twelfth and one-twenty-fourth of an imperial gallon properly and securely corked, labelled and capped, according to the specifications prescribed by the Excise Commissioner from time to time to all areas in which the sealed bottle system is at present in force and to which it may be extended under the orders



of the Excise Commissioner during the currency of the contract at the rates and bottling charges specified in the tender.

(ii) The bottling shall be done at the distillery or at such warehouses as shall be prescribed by the Excise Commissioner and the contractor shall be bound to supply suitable machines and the necessary labour required for carrying out the operations

(iii) The contractor shall be bound to observe all directions given by the Excise Commissioner from time to time for carrying out the bottling operations in a sanitary, neat and proper manner

(iv) All the bottling operations shall be conducted in the presence and under the immediate supervision of the Excise Inspector in charge of the warehouse or distillery.

(v) The rates sanctioned for the cost of bottle and bottling charges are noted below. The retail vendor shall have to pay these in addition to the issue price of spirit at the time of taking issues of spirit. But he shall be entitled to a refund of the cost charged for the bottle from the contractor provided he returns it in a sound condition. —

Size of bottle.				Cost of bottle	Bottling charges
				Rs   a   p	Rs   a   p
Quart	--	--	--	0   4   0	0   1   0
Pint	--	--	--	0   3   0	0   1   0
Half pint	--	--	--	0   2   0	0   1   0

8 At the close of the contract, should the licence not be renewed spirit in warehouses and dep'ts up to one month's supply of the contract area will be taken over by the incoming contractor at his contract rate. Should the Excise Commissioner so order, the contractor may be required to make over spirit to the extent of two months' supply of the contract area to the new contractor at the contract rate provided that not less than four months' notice shall be given for any such order

9 Licensed vendors shall be entitled to have spirit issued to them with all reasonable expedition in such quantities, subject to a reasonable limit, and at any of the prescribed strengths, as they require, on proof of payment into a Government treasury of the excise duty at the rate from time to time prescribed and of the supply price at the rate agreed to in this contract

10 Failure to supply spirit as specified in condition 9 *supra* within what the Collector considers a reasonable time shall entail a penalty, at the discretion of the Excise Commissioner, not exceeding Rs 5 per proof gallon of spirit demanded but not supplied. In such cases the spirit may be purchased by the Collector elsewhere at his discretion and at the risk of the contractor. The penalty, the cost of the spirit purchased and any loss to Government that may result may be deducted from the amount, if any, due to the contractor or from his deposit or of the price received under condition 2 above, provided that if failure to supply is proved to the satisfaction of the Excise Commissioner to be due to (1) damage to or in the factory of the contractor

from causes beyond the contractor's control, or (2) to strikes, pestilence, riot, violence of the mob or other irresistible force, or (3) to failure on the part of the Railway authorities to supply sufficient wagons for transport of essential raw materials to and finished products from the contractor's factory, and if immediate notice of the said cause or occurrence has been given to the Excise Commissioner and Collector the penalty of Rs 5 per proof gallon of spirit in this condition will not be exacted from the contractor

11 The contractor shall be at liberty to commence storing in the warehouses and depôts before the 1st day of April 19 , but no spirit so stored shall be sold or be allowed to pass out of the custody of himself or his servants before that date, unless otherwise permitted by the Excise Commissioner

12 . Unless the Excise Commissioner shall give special order to the contrary, all spirit shall be stored in vats

13 Government shall have absolute discretion as regards the determination from time to time of the rate of duty to be levied on spirit issued from any warehouse Alterations in the rates of duty may take place at any time within the period of this contract No spirit shall be issued from any warehouse or depôts for sale except after proof of payment of the Government duty on it according to the rate sanctioned for the place of consumption

14. The contractor shall be bound by all duly sanctioned rules relating to the excise administration which are applicable to him

15 Accounts will be adjusted for each month on or before the fifteenth day of the following month as far as possible

16 The contractor is prohibited from holding any interest in the retail vend of country spirit or of country fermented liquor unless specially exempted from the operation of this clause by the Excise Commissioner.

17. In all matters not expressly provided for herein the contractor shall accept the ruling of the Excise Commissioner subject to an appeal to the Local Government.

18 As security for the due fulfilment of his contract the contractor shall deposit with the Excise Commissioner Rs 2,000 for his reserved area, if any, and in addition Rs 2,000 for each competitive area, subject in the case of the competitive districts to a maximum of Rs. 4,000 The deposit shall be in Government promissory notes of equivalent market value or in such other form as the Excise Commissioner may approve

19 Infraction of any of the conditions of the licence either by the contractor or by any person in his employ may entail on him at the discretion of the Excise Commissioner (a) a penalty up to Rs 50, or (b) with the sanction of the Local Government forfeiture of deposits and cancellation of licence and disposal of the privilege at the contractor's risk.

20 The bonded warehouse and wholesale dépot buildings at which the sale of the spirit under this licence is permitted will be provided and maintained at the cost of Government and shall be occupied by the licensee free of rent The licensee shall pay all municipal taxes on buildings

21. At the expiration of the contract for the supply of country spirit in connection with which this licence is granted the licensee shall be entitled to demand that all sanctioned plant used at the bonded warehouses and depots in connection with the storage of country spirit be bought from him by the succeeding contractor at a valuation made either by mutual settlement or under the orders of the Excise Commissioner.

Provided—

- (1) that if the licensee wish to claim the benefits of this clause he shall give notice of his intention six months before the expiry of the contract,
- (2) that the claim under this clause shall be permissible in respect of only such plant as was necessary and regularly used for the storage of country spirit for supply under this agreement

22 Similarly the licensee shall be bound to purchase the above-mentioned articles from the outgoing contractor on the above conditions. If he fails to pay up the price either amicably settled or fixed by the Excise Commissioner, the contract shall be liable to be cancelled and the Excise Commissioner may pay the price to the outgoing contractor from any sum which may be lying to the credit of the new contractor in any Government treasury in the United Provinces.

*Excise Commissioner, U P*

#### SCHEDULE

District	Warehouse	Contractor is bound to supply spirit made from—	Price per gallon of the kind of spirit which must be supplied		
			Rs	a	p

#### COUNTERPART AGREEMENT

I, \_\_\_\_\_ the abovenamed licensee (contractor) for myself, my heirs, legal representatives and assigns hereby agree to all the terms and conditions hereinbefore written and expressed

*Dated*

19 .

*Witnesses :*

*Signature,*

*Licence for the wholesale vend of country spirit in districts under the contract distillery system*

Register no \_\_\_\_\_

Locality \_\_\_\_\_

Name of licence-holder \_\_\_\_\_

Name of salesman \_\_\_\_\_

Extract description of licensed premises \_\_\_\_\_

Licence for the wholesale vend of country spirit is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ from April 1, 19 \_\_\_\_ to March 31 19 \_\_, subject to the following conditions, the infraction of any of which, or a conviction for any offence under the Excise, Opium or Dangerous Drugs Laws shall render the licensee liable to the forfeiture of his licence in addition to any penalties imposed under the above laws

### CONDITIONS

1 No spirit shall be sold at the shop except country spirit procured from the bonded warehouse situated at \_\_\_\_\_

2 Sales shall be made only to retail country spirit vendors holding licences in the \_\_\_\_\_ district, provided that the shop of the person to whom the sale is made is not situated in an area where the rate of duty is higher than that applying to the place where the licensee's wholesale shop is situated

3 (a) Plain spirit shall be sold at the fixed strengths of 35° and 50° U P subject to a margin of 2° below the fixed strength The addition of water or any other substance whatsoever to the spirit is strictly prohibited

(b) Spiced spirit shall only be sold in sealed bottles with cork and capsules intact as received from the warehouse

4 Such minimum stock of spirit as may be fixed by the Excise Commissioner shall be maintained at the shop by the licensee

5 Not less than two reputed quart bottles shall be sold at one time

6 Only standard measures supplied through the Excise department shall be used

7. The business covered by this licence shall not be sublet or transferred except with the previous sanction of the Collector The licensee shall not allow any person to conduct sales unless such person has been previously approved by the Collector, and his name is endorsed on the licence

8 Sales shall be made only on the premises for which this licence is granted These premises shall not be opened before sunrise and shall be closed by 9 p m

9. Sales shall not be made on credit

10 All issues must be duly entered in the pass book, B W. L. 7, of the retail vendor removing the spirit and the entries duly signed by the wholesale vendor or his representative

11. At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the vendor and the designation "Licensed wholesale vendor of country spirit"

12 An account of all sales made at the licensed premises shall be kept in the annexed form Issues to his own retail shop made by a wholesale vendor must be shown in columns 7 and 8

1	2	3	4	5	6	7	8	9					
Dn'o.	Number of gallons of spirit in store yesterday		Number of gallons of spirit received from bonded warehouse today		Total number of gallons to be accounted for		Number of gallons sold to retail vendors		Number of gallons remaining in store		Detail of sales shown in column 5		
											Name of retail vendor	Locality of chop	Number of gallons sold
	35° U P	50° U P	35° U P.	50° U P	35° U P	50° U P	35° U P	50° U P	35° U. P.	50° U P.			

NOTE — Spiced spirit shall be accounted separately

13 On the first day of each month a copy of such account shall be submitted to the inspector at headquarters of the district in which the shops taking issues are situated

District \_\_\_\_\_ }  
Date \_\_\_\_\_ }

Collector

## [RULE 481(1).]

*Licence for the retail sale for consumption "on and off" the premises under the contract supply system*

Register no \_\_\_\_\_

Locality \_\_\_\_\_

Name of licence-holder \_\_\_\_\_

Name of salesman \_\_\_\_\_

Exact description of licensed premises \_\_\_\_\_

Licence for the retail sale of country spirit at a fixed strength of

\* 35° under proof  
\* 50° under proof is hereby granted to \_\_\_\_\_ at \_\_\_\_\_  
in the district of \_\_\_\_\_ from April 1, to March 31,  
subject to the following special and general conditions, the infrac-  
tion of any of which or a conviction for any offence under the  
Excise, Opium or Dangerous Drugs Laws shall render the licensee  
liable to the forfeiture of his licence and security deposit in addition  
to any penalties imposed under the above laws

The licence and security deposit shall also be liable to forfeiture  
in case the information given in the original applications for licence  
in Form G 28 is found to be wrong in any material respects

## SPECIAL CONDITIONS

1. The said \_\_\_\_\_ shall, on or before the fifteenth day of  
March of the year preceding that for which this licence is granted,  
deposit, in cash or Government promissory notes, as security for the  
due observance of the conditions of this licence, the sum of Rs \_\_\_\_\_,  
such sum being equal to twice the amount of licence fees leviable on  
the average monthly issues of country spirit, in imperial bulk gallons,  
made to his shop during the months of April to December inclusive  
of the excise year preceding that for which this licence is granted in  
accordance with the scale of licence fees notified as having effect  
from the commencement of this licence and as stated hereunder —

Average monthly issues	Twice the amount of licence fee
(Imperial bulk gallons)	

Rs \_\_\_\_\_

2 In the event of default or breach of any other condition of the  
licence the amount deposited shall vest in Government and not be  
reclaimable by the licensee

3 The licensee shall ascertain from one or other of the lists  
of assessment of monthly licence fees exhibited at the tahsil, ware-  
house, dépôt or wholesale shop the amount of the licence fee payable  
by him for the preceding month in accordance with the scale in force  
and shall pay the same at the sub-treasury of the tahsil within which  
his shop is situate on or before the 20th of each month

NOTE — The licence fee on spiced country spirit will be assessed at the uniform  
rate of Rs 2 per bulk gallon

18 The licensee, unless exempted by an order of the Collector, shall maintain an accurate daily account in the following form. —

[illegible]

\* Fractions of a bottle should be disregarded.

19 The licensee shall, on expiry of his licence, report to the Collector the amount of stock, if any, remaining in his possession. Any stock remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock shall be surrendered to the Collector or the District Excise Officer or such other officer as the Collector or District Excise Officer may appoint in this behalf

20. In the event of non-renewal of this licence the licensee shall have no claim to compensation whatsoever

District \_\_\_\_\_  
Date \_\_\_\_\_

Collector

(Attached will be general conditions, etc )

[Rule 481(2)]

*Licence for the retail sale for consumption "off" the premises of country spirit in sealed bottles under the contract supply system.*

Register no \_\_\_\_\_

Locality \_\_\_\_\_

Name of licence-holder \_\_\_\_\_

Name of salesman \_\_\_\_\_

Exact description of licensed premises \_\_\_\_\_

Licence for the retail sale of country spirit in sealed standard quart pint and half pint bottles only at the fixed strength of  $\frac{35^{\circ}}{50^{\circ}}$  under proof is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ from April 1, to March 31, , subject to the following special and general conditions, the infraction of any of which or a conviction for any offence under the Excise, Opium or Dangerous Drugs laws shall render the licensee liable to the forfeiture of his licence and security deposit in addition to any penalties imposed under the above laws

The licence and security deposit shall also be liable to forfeiture in case the information given in the original applications for licence in Form G 28 is found to be wrong in any material respects

## SPECIAL CONDITIONS

1 The said \_\_\_\_\_ shall, on or before the fifteenth day of March of the year preceding that for which this licence is granted, deposit, in cash or Government promissory notes, as security for the due observance of the conditions of this licence, the sum of Rs \_\_\_\_\_, such sum being equal to twice the amount of licence fees leviable on average monthly issues of country spirit, in imperial bulk gallons, made to his shop during the months of April to December, inclusive of the excise year preceding that for which this licence is granted, in accordance with the scale of licence fees notified as having effect from the commencement of this licence and as stated hereunder —

Average monthly issues	Twice the amount of licence fee.
(Imperial bulk gallons)	

\_\_\_\_\_ Rs \_\_\_\_\_

2 In the event of default or breach of any other condition of the licence the amount deposited shall vest in Government and not be reclaimable by the licensee

3 The licensee shall ascertain from one or other of the lists of assessment of monthly licence fees exhibited at the tahsil, warehouse, dépot or wholesale shop the amount of the licence fee payable by him for the preceding month in accordance with the scale in force and shall pay the same at the sub-treasury of the tahsil within which his shop is situate on or before the 20th of each month

NOTE —The licence fee on speed country spirit will be assessed at the uniform rate of Rs 2 per bulk gallon



4 It shall be competent to the Collector, in case of default under the last preceding condition, to recover the sum due under the said condition from the licensee's security deposit, provided such security deposit has not been forfeited, and, if the said security deposit is insufficient or has been forfeited, to recover the balance due by the licensee as if it were an arrear of land revenue

5. The licensee shall obtain his supplies of spirit, of the strength at which this licence authorizes him to sell in reputed quart, pint and half pint bottles of capacity  $26\frac{1}{2}$ ,  $13\frac{1}{2}$  and  $6\frac{1}{2}$  ounces respectively, corked, labelled, capsuled or sealed and ready for sale, only from a bonded warehouse in his district, or from a wholesale dépôt or wholesale shop situated in the same district and in an area where the rate of duty is not less than that applying to the place where the retail shop is situated.

6 The licensee is strictly prohibited, under any pretext whatsoever, from tampering with the bottles, their labels, corks, capsules or seals as received from the bonded warehouse, wholesale dépôt or wholesale shop, and he shall not sell nor possess any spirit other than so received

7 The licensee shall not permit spirit to be consumed "on" his licensed premises

8 The licensee shall, at the time of removing spirit from a bonded warehouse, wholesale dépôt or wholesale shop, pay to the contract suppliers or licensed wholesale vendor annas five, annas four and annas three pies six in respect of each quart, pint and half pint respectively in which the spirit is to be removed, provided that, on the return of the bottle empty, to the same bonded warehouse, wholesale dépôt or wholesale shop, undamaged, the licensee shall be entitled to demand, from the contract suppliers or licensed wholesale vendor, the sum of annas four for each quart, annas three for each pint and annas two pies six for each half pint so returned.

9 The licensee shall be bound to pay the sum of annas three pies nine, annas two pies nine and annas two pies three for every quart, pint and half pint respectively to any purchaser of spirit from his shop who returns, when empty, the bottle in which the spirit was purchased, provided the bottle is undamaged

10 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the licensee, the designation "Licensed retail vendor of country spirit" and a list of the quantities and prices in and at which the licensee is authorized by Government to make sales to the public From the commencement of the year for which this licence is granted the list shall be as under —

Quantities	Price inclusive of price of bottle	
	Mahua spirit	Shura spirit
	Rs a p	Rs a p
One standard quart bottle of $26\frac{1}{2}$ ounces capacity		
One standard pint bottle of $13\frac{1}{2}$ ounces capacity		
One standard half pint bottle of $6\frac{1}{2}$ ounces capacity		

The licensee is strictly prohibited from making sales at prices over or under those stated in the aforesaid list

NOTE 1 —If the sale of only one kind of spirit is authorized the column for the price of the other kind should be left blank

NOTE 2 —The retail price of spiced spirit shall be determined by the licensee holder himself

11 The licensee shall not sell to any one person at one time more than one reputed quart bottle, or two reputed pint bottles or four reputed half pint bottles of plain spirit or two standard quart bottles of spiced spirit except under a permit granted under rule 436 of the Excise Manual

12 The licensee shall be bound to attend the shop daily for such time as will ensure adequate control of sales and shall maintain a register showing, along with his signature, the date and hours of his attendance and keep the same in his shop for inspection of inspecting officers In the event of the licensee being unable to attend the shop on any day, owing to illness or emergent business, the reason for his absence should be stated in the register at his next visit

NOTE —The register need not be maintained when the licensee is illiterate or does not employ a paid salesman

13 Full right is vested in Government to enhance the duty, cost price, the scale of licence fees, or the fixed retail prices and to make alterations in the quantities in and strength at which sales may be made to the public at any time during the currency of this licence without compensation to the licensee

14. In the case of shops situated in municipalities there shall be only one door opening into a public road unless more are sanctioned by the Collector, or Licensing Board where such Board has jurisdiction In the latter case the additional doors shall have signboards attached to them as in condition 10 Windows opening into the street shall be covered with wire netting

15. The shop shall be so constructed that the whole of the interior is visible from the doorway

16. The building in which the shop is situated shall not be used as a place of residence except by the licensee and his family or by his servants

17 The licensee, unless exempted by an order of the Collector, shall maintain an accurate daily account in the following form —

Date	Balance of previous day			Quantity received			Total			Quantity sold			Balance at end of day			Remarks
	Bottles			Bottles			Bottles			Bottles			Bottles			
	Quarts	Pints	Half pints	Quarts	Pints	Half pints	Quarts	Pints	Half pints	Quarts	Pints	Half pints	Quarts	Pints	Half pints	

NOTE —Spiced country spirit will be accounted for separately.

18 The licensee shall, on expiry of his licence, report to the Collector the amount of stock, if any, remaining in his possession. Any stock remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock shall be surrendered to the Collector or the District Excise Officer or such other officer as the Collector or District Excise Officer may appoint in this behalf.

19 In the event of non-renewal of this licence the licensee shall have no claim to compensation whatsoever.

District \_\_\_\_\_ }  
Date \_\_\_\_\_ }

Collector

(Attached will be general conditions, etc)

— — — — —  
C L 5

[RULE 461(3)]

*Licence for the retail sale for consumption "on and off" the premises of country spirit in sealed bottles under the contract supply system.*

NOTE — This licence shall not be issued until the security deposit in respect of it has been paid in full in accordance with the provisions of rule 348(a) of the Excise Manual.

Register no \_\_\_\_\_

Locality \_\_\_\_\_

Name of licence-holder \_\_\_\_\_

Name of salesman \_\_\_\_\_

Exact description of the licensed premises \_\_\_\_\_

Licence for the retail sale of country spirit in sealed or capsuled standard quart, pint and half pint bottles only at the fixed strength of \_\_\_\_\_ under proof is hereby granted to \_\_\_\_\_

\_\_\_\_\_, son of \_\_\_\_\_  
\_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_  
\_\_\_\_\_ from April 1, to March 31, subject to the following special and general conditions, the infraction of any of which or a conviction for any offence under the Excise, Opium or Dangerous Drugs Laws shall render the licensee liable to the forfeiture of his licence and security deposit in addition to any penalties imposed under the above laws.

The licence and security deposit shall also be liable to forfeiture in case the information given in the original application for licence in Form G28 is found to be wrong in any material respect.

c

### SPECIAL CONDITIONS

1 The licensee shall ascertain from one or other of the lists of assessment of monthly licence fees exhibited at the tahsil or warehouse the amount of the licence fee payable by him for the preceding month in accordance with the scale in force, and shall pay the same at the sub-treasury of the tahsil within which his shop is situate on or before the 20th of each month.

2 It shall be competent to the Collector, in case of default under the last preceding condition, to recover the sum due under the said condition from the licensee's security deposit, provided such security deposit has not been forfeited, and if the said security deposit is insufficient or has been forfeited, to recover the balance due by the licensee as if it were an arrear of land revenue

3 If the amount of security deposit paid in respect of this licence falls short at any time due to depreciation of the Government promissory notes deposited, forfeiture or any other cause, the licensee shall be bound to make up the deficiency within fifteen days of the receipt of a written notice from the Collector.

4 The licensee shall obtain his supplies of spirit of the strength this licence authorizes him to sell in standard quart, pint and half pint bottles of capacity  $26\frac{1}{2}$ ,  $13\frac{1}{2}$  and  $6\frac{1}{2}$  ounces respectively, corked, labelled, sealed or capsuled and ready for sale, only from a bonded warehouse in his district or from a wholesale dépôt or wholesale shop situated in the same district and in an area where the rate of duty is not less than that applying to the place where the retail shop is situated

5 The licensee is strictly prohibited, under any pretext whatsoever, from tampering with the bottles, their labels, corks, seals or capsules as received from the bonded warehouse, wholesale dépôt or wholesale shop, and he shall not sell nor possess any spirit other than so received except as provided for in condition 6 following.

6 The premises shall consist of two separate portions in one of which sales in sealed and capsuled whole bottles only shall be permitted and no "on" consumption shall be allowed there. In the other portion only "on" consumption shall be permitted. For this purpose spirit shall be served in special measures equal to  $1/8$ ,  $1/16$  and  $1/32$  part of a standard quart bottle of  $26\frac{1}{2}$  ounces. Only one bottle shall be opened at a time, and no new one shall be opened until the first one is exhausted completely. Spirit exceeding  $3/16$  of a quart bottle in quantity shall not be served to the same person on the same day. The prices which the licensee may charge for each kind of measure of spirit are detailed in condition 8 below, and he may charge neither more nor less than them. The portion of premises set apart for "on" consumption shall have a signboard affixed at the entrance on which shall be painted "Licensed 'on' premises for the retail sale of country spirit". Similarly, the portion set apart for the sale of whole bottles for consumption "off" the premises shall have painted "Licensed 'off' premises for the retail sale of country spirit".

7 The licensee shall, at the time of removing spirit from a bonded warehouse, wholesale dépôt or a wholesale shop, pay to the contract suppliers or the licensed wholesale vendor the sum of annas five, annas four and annas three pies six per quart pint and half pint bottle for the bottling charges in addition to the cost of and the duty on the spirit so removed, provided that on the return of the same empty bottle in an undamaged condition to the same bonded warehouse wholesale dépôt or wholesale shop, the licensee shall be entitled to a refund of annas three pies nine, annas two pies nine and annas two pies three per quart, pint and half pint bottle for the empty bottles

8 At the entrance to the shop a signboard shall be affixed, on which shall be painted the name of the licensee, the designation "Licensed retail vendor of country spirit" and a list of the quantities and prices in and at which the licensee is authorized by Government to make sales to the public. From the commencement of the year for which this licence is granted the list shall be as under —

Quantity	Price of spirit		Cost of capsuling and of empty bottle
	Mahua spirit	Shira spirit	
	Rs a p	Rs a p	A p
Quart bottles of 26½ ozs			5 0
Pint bottle of 13½ ozs			1 0
Half pint bottle of 6¾ ozs			1 6
1/8 of a quart bottle			
1/16 of a quart bottle			
1/32 of a quart bottle			

The licensee is strictly prohibited from making sales at prices over or under those stated in the above list

NOTE—If the sale of only one kind of spirit is authorized, no entries should be made in the column for price of the other kind of spirit

9 The licensee shall be bound to pay the sum of annas three and pies nine, annas two and pies nine and annas two and pies three to any purchaser of spirit from his shop who returns, when empty, a quart, pint or half pint bottle respectively of the approved design and bearing the special mark of the supply contractor, provided that the bottle is undamaged

10 The licensee shall not sell to any one person at one time more than one capsuled reputed quart or two pint bottles or four half pint bottles of plain spirit nor more than two capsuled quart bottles of spiced country spirit except under a permit granted under rule 436 of the Excise Manual

11 Spiced country spirit may be sold under the following conditions —

- (a) sales shall be made in sealed bottles with the cork, capsule and label intact as received from the distillery warehouse, wholesale dépôt or wholesale shop,
- (b) spiced liquor shall not be consumed on the premises;
- (c) the retail price shall be determined by the licence-holder himself,
- (d) The spirit will be accounted for separately,
- (e) The licence fees will be assessed separately at a uniform rate of Rs 2 per bulk gallon and realized monthly in arrears along with the fees assessed on plain country spirit issued to the shop.

12. The licensee shall be bound to attend the shop daily for such time as will ensure adequate control of sales and shall maintain a register showing along with his signature the date and hours of his attendance and keep the same in his shop for inspection of inspecting



18 The licensee shall, on expiry of his licence, report to the Collector the amount of stock, if any, remaining in his possession. Any stock remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock shall be surrendered to the Collector or the District Excise Officer or such other officer as the Collector or the District Excise Officer may appoint in this behalf

19. In the event of non-renewal of this licence the licensee shall have no claim to compensation whatsoever.

District \_\_\_\_\_ }  
Date \_\_\_\_\_ }

Collector

(Attached or printed on the back will be general conditions, etc )

—  
C L -6

(RULE 484)

*Licence for the manufacture and retail vend of country spirit where the  
outstill system is in force*

Register no \_\_\_\_\_

Locality \_\_\_\_\_

Name of licence-holder \_\_\_\_\_

Name of salesman \_\_\_\_\_

Description of licensed premises \_\_\_\_\_

Licence for the manufacture and retail vend of country spirit at \_\_\_\_\_ in the district of \_\_\_\_\_ from April 1, 19 \_\_\_\_\_ up to March 31, 19 \_\_\_\_\_ is hereby granted to \_\_\_\_\_ subject to the following special and general conditions, the infraction of any of which or a conviction for any offence under the Excise, Opium Dangerous Drugs Laws shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws

#### SPECIAL CONDITIONS

1 The said \_\_\_\_\_ shall pay to Government the sum of Rs \_\_\_\_\_ in the following instalments —On April 1, Rs \_\_\_\_\_ being the first instalment (and in addition Rs \_\_\_\_\_, being one-sixth of the annual payment, which, if it be not intermediately forfeited for

default or breach of some other condition of this licence, shall be set off against the eleventh and twelfth instalments) —

On May 1,  
On June 1,  
On July 1,  
On August 1,  
On September 1,  
On October 1,  
On November 1,  
On December 1,  
On January 1,

2 The advance deposit made at the auction sale under the last preceding section shall, in the event of default or breach of any other condition of this licence, not be reclaimable by the licensee

3 It shall be competent to the Collector on cancelment of the licence to resell the licence at the risk of the licensee, and, after deducting the deposit, if not forfeited, from any loss arising from the resale, to recover the remainder, if any, from the licensee as if it were an arrear of land revenue

4 The licensee shall carry on no process of distillation after sunset and before sunrise

5 The said licensee shall sell no spirit but the produce of his own still

6 No more than one gallon or six reputed quart bottles shall be sold to any person at one time except under a permit granted under rule 436 of the Excise Manual

7 The liquor shall be coloured with sandal wood (*lal chandan*), the colouring being effected in the process of distillation by means of a bag of sandal wood shavings being placed in the receiver

8 No noxious or otherwise objectionable substance shall be added to the spirit

9 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the vendor and the designation "Licensed manufacturer and retail vendor of country spirit"

10 The shop shall be so constructed that the interior of every public or private bar shall be visible from the doorway

11 The building in which the shop is situated shall not be used as a place of residence except by the licensee and his family or by a caretaker

District \_\_\_\_\_ }

Date \_\_\_\_\_ }

Collector

(Attached or printed on the back will be general conditions, etc.)



*Licence for the exclusive privilege of manufacturing and of selling  
tari and sendhi by retail*

(A counterpart of this will be signed by the licensee and deposited  
in the Collector's office )

Register no —————

Name of licensee —————

Limits of licence —————

The licence for the exclusive privilege of manufacturing and of  
selling by retail *tari* and *sendhi* within the limits specified above in  
the district of ————— from October 1, 19 — up to September  
30 19 — is hereby granted to ————— subject to the following  
conditions the infraction of any of which or conviction for any  
offence under the Excise Opium or Dangerous Drug Laws shall render  
the licensee liable to the forfeiture of his licence and advance deposit  
in addition to any penalties imposed under the above laws

### CONDITIONS

1 The said ————— shall pay to Government the sum of  
Rs ————— in the following instalments — On the —————  
Rs ————— being the first instalment (and in addition  
Rs —————, being one-sixth of the annual payment which if it be  
not intermediately forfeited for default or breach of some other  
condition of this licence, shall be set off against the final instalment)

2 The advance deposit made at the auction sale under the last  
preceding section shall in the event of default or breach of any other  
condition of this licence, not be reclaimable by the licensee

NOTE — If Government promissory notes or other security have been deposited  
the following shall be substituted for the preceding clause —

' In the event of default or breach of any other condition of this licence the  
Government promissory notes or other security deposited shall vest in Government  
and shall not be reclaimable by the licensee'

3 It shall be competent to the Collector on cancelment of the  
licence to dispose of the privilege conferred thereby at the risk of the  
licensee and after deducting the deposit if not forfeited from any  
loss accruing to Government, to recover the remainder, if any from  
the licensee as if it were an arrear of land revenue

4 All the shops specified in the list annexed shall be licensed by  
the said licensee and the site of no shop shall be changed without the  
written permission of the Collector or officer in charge of excise

5 Licences duly filled up under the signature of the Collector  
or the District Excise Officer for the manufacture and vend of *tari*  
and *sendhi* shall be given to manufacturers and vendors within the  
limits of the licence, and the list of such licences shall be filed by the  
licensee in the Collector's office on or before the 5th day after the  
close of each quarter.

6. The said licensee shall give immediate information to the Collector or officer in charge of excise of any breach of the law or rules relating to excise that he may know, or have reason to believe, to have been committed by any person holding from him a licence for retail sale

7 }  
8 } To be left blank in form for special conditions

District \_\_\_\_\_ }

Date \_\_\_\_\_ }

Collector.

*List of shops referred to in condition 4*

Serial number	Tahsil	Pargana	Village	Name of licensee

C L 8

(RULE 492)

*Licence for the manufacture and retail vend of tari and sendhi under the farming system*

Register no \_\_\_\_\_

Locality \_\_\_\_\_

Name of licence-holder \_\_\_\_\_

Name of salesman \_\_\_\_\_

Exact description of premises \_\_\_\_\_

Licence for the manufacture and retail vend of *tari* and *sendhi* at \_\_\_\_\_ in the district of \_\_\_\_\_ from October 1, 19 \_\_\_\_\_ up to September 30, 19 \_\_\_\_\_ is hereby granted to \_\_\_\_\_

\_\_\_\_\_ subject to the following special and general conditions, the infraction of any of which or a conviction for any offence under the Excise, Opium or Dangerous Drugs Laws shall render the licensee liable to the forfeiture of his licence in addition to any penalties imposed under the above laws

#### SPECIAL CONDITIONS

1 The said \_\_\_\_\_ shall pay to \_\_\_\_\_ farmer, the sum of Rs \_\_\_\_\_ in the following instalments —

2 No more than four seers of liquor shall be sold to any person at one time except under a permit granted under rule 436 of the Excise Manual

3 No noxious or otherwise objectionable substance shall be added to the liquor

4 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the vendor and the designation "Licensed retail vendor of *tari* and *sendhi* "

5 In the case of shops situated in municipalities there shall be only one door opening into a public road, unless more are sanctioned by the Collector. In the latter case the additional doors shall have signboards attached to them as in condition 4. Windows opening into the street shall be covered with wire netting.

6 In the case of shops situated in municipalities separate rooms for the private accommodation of customers shall not be provided without the special licence of the Collector. The entrance to such room shall have a signboard affixed to it bearing the words "Licensed private bar "

7 The shop shall be so constructed that the interior of every public or private bar shall be visible from the doorway.

8 The building in which the shop is situated shall not be used as a place of residence except by the vendor and his family or by a caretaker.

<i>District</i> _____	}	<i>Collector</i>
<i>Date</i> _____		<i>Farmer</i>

*N B*—When licences in this form are given over to the farmer, the locality and period of currency of the licence will be filled up. The farmer will subsequently fill in the other entries.

(Attached or printed on the back will be general conditions, etc.)

C L 9

(RULE 495)

*Licence for the manufacture and retail vend of tari and sendhi granted by the Collector under the shop-to-shop system*

Register no \_\_\_\_\_

Name of licence-holder\_\_\_\_\_

Name of shop\_\_\_\_\_

Pargana\_\_\_\_\_

Exact description of licensed premises\_\_\_\_\_

Licence for the manufacture and retail vend of *tari* and *sendhi* at \_\_\_\_\_ in the district of \_\_\_\_\_ from October 1, 19 \_\_\_\_\_ up to September 30, 19 \_\_\_\_\_ is hereby granted to \_\_\_\_\_ subject to the following special and general conditions, the infraction of any of which or a conviction for any offence under

the Excise, Opium or Dangerous Drugs Laws shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws

### SPECIAL CONDITIONS

1 The said—————shall pay to Government the sum of Rs —————in the following instalments —On the—————Rs —————, being the first instalment (and in addition Rs —————, being one-sixth of the annual payment, which, if it be not immediately forfeited for default or breach of some other condition of this licence, shall be set off against the final instalment).

2 The advance deposit made at the auction sale under the last preceding section shall, in the event of default or breach of any other condition of this licence, not be reclaimable by the licensee

3 It shall be competent to the Collector on cancelment of the licence to resell the licence at the risk of the licensee, and after deducting the deposit, if not forfeited from any loss arising from the resale, to recover the remainder, if any, from the licensee as if it were an arrear of land revenue

4 No more than four seers of liquor shall be sold to any person at one time except under a permit granted under rule 436 of the Excise Manual

5 No noxious or otherwise objectionable substance shall be added to the liquor.

6 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the vendor and the designation "Licensed retail vendor of *tari* and *sendha*".

7 In the case of shops situated in municipalities there shall be only one door opening into a public road, unless more are sanctioned by the Collector. In the latter case the additional doors shall have signboards attached to them as in condition 6. Windows opening into the street shall be covered with wire netting

8 In the case of shops situated in municipalities separate room for the private accommodation of customers shall not be provided without the special sanction of the Collector. The entrance to such room shall have a signboard affixed to it bearing the words "Licensed private bar".

9 The shop shall be so constructed that the interior of every public or private bar shall be visible from the doorway

10 The building in which the shop is situated shall not be used as a place of residence except by the vendor and his family or by a caretaker

District————— }

Date —————19 }

Collector

(Attached or printed on the back will be general conditions, etc )

*Licence for the manufacture and retail vend of tau and sendhi under the tree-tax system*

- 1 District\_\_\_\_\_
- 2 Register no \_\_\_\_\_
- 3 Name of licensee\_\_\_\_\_
- 4 Locality of vend\_\_\_\_\_
- 5 Names of salesmen with parentage, residence and caste

Licence for manufacture and retail vend of tau and sendhi at \_\_\_\_\_ in the district of \_\_\_\_\_ from October 1, 19\_\_\_\_ up to September 30, 19\_\_\_\_ is hereby granted to\_\_\_\_\_ subject to the following special and general conditions, the infraction of any of which or a conviction for any offence under the Excise, Opium or Dangerous Drugs Laws shall render the licensee liable to the forfeiture of his licence and security deposit in addition to any penalties imposed under the above laws

The licence and security deposit shall also be liable to forfeiture in case the information given in the original applications for licence in Form G 28 is found to be wrong in any material respects

### SPECIAL CONDITIONS

1 The licensee before proceeding to tap any tree shall pay in advance into the sub-treasury the tree-tax together with the surcharge at the prescribed rates in respect of the trees which he desires to tap

2 The licensee shall deposit a security either in Government promissory notes, cash or such other form as the Collector may approve of an amount deemed by the Collector to be sufficient having regard to the importance of the shop The security deposit made at the time of settlement shall, in the event of breach of any condition of this licence, not be reclaimable by the licensee, otherwise it shall be returned to him at the expiry of his contract

3 It shall be competent to the Collector on the cancellation of the licence to resettle the shop at the risk of the licensee

4 No tree shall be tapped by or for the said\_\_\_\_\_ unless it shall have been included in a list submitted in triplicate to the officer in charge of the sub-treasury and approved by him and until a tax of Rs \_\_\_\_\_ and a surcharge of Rs \_\_\_\_\_ for each tau tree and a tax of Rs \_\_\_\_\_ and a surcharge of Rs \_\_\_\_\_ for each khajur tree have been paid and shown in the list so approved

5 One copy of the list of trees will be made over to the licensee under the signature and seal of the officer in charge of the sub-treasury and this copy must be produced by him on demand of any Excise Officer

6 No more than four seers of the liquor shall be sold to any person at one time except under a permit or pass granted under rule 436 or 520 of the Excise Manual

7 No noxious or objectionable substance shall be added or otherwise applied to the liquor or possessed on the licensed premises

8 No liquor shall be stored or sold at the shop except *tari* and *sendhi* lawfully procured from trees tapped by the licensee himself or from any other shop under the tree-tax system

9 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the vendor and the designation "Licensed retail vendor of *tari* and *sendhi* "

10 In the case of shops situated in municipalities —

(a) there shall be only one door opening into a public road, unless more are sanctioned by the Collector, in which case the additional doors shall also have signboards attached to them,

(b) windows opening into the street shall be covered with wire netting,

(c) a separate room for the private accommodation of the customers shall not be provided without the special sanction of the Collector. The entrance to such room shall have a signboard bearing the words "Licensed private bar "

11 The shop shall be so constructed that the whole of the interior shall be visible from the doorway

12 The building in which the shop is situated shall not be used as a place of residence except by the vendor and his family or by a caretaker

District————— }  
Date————— }

Collector

(Attached will be general conditions )

C L 11

[RULE 437(a) ]

*Licence for the manufacture by Tharus of rice spirit for domestic consumption only*

Register no —————

Name of person licensed—————

Locality of still—————

Licence for the manufacture of country spirit from rice only, and for domestic consumption only, is granted to—————, resident of—————, on the following conditions, the infraction of any of which may involve forfeiture of licence, and also the infliction of the penalties laid down in Chapter X of the Excise Act, IV of 1910 —

1st —That the said—————shall pay to Government the sum of one rupee annually in advance

2nd —That the said—————shall keep or work only one still under this licence

3rd —That he shall manufacture spirit from rice only and from no other substance, and that he shall not mix sugar or *mahua* with the wash before or during distillation.

4th —That the spirit so manufactured shall be used for domestic consumption only to Tharus residing in the locality for which this licence is granted, and that no portion of the said spirit shall be sold, bartered or otherwise disposed of, except as above stated, on any pretext whatever

5th —That this licence shall have effect from the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, until the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.

District \_\_\_\_\_ }

Date \_\_\_\_\_ 19\_\_\_\_ }

Collector

C L 12

[RULE 437(b) ]

Licence for the manufacture of *pachwar* or rice beer for domestic consumption only by persons residing in Khatima, Sittaiganj, Kichha and Bazpur tahsils and mauza Khera in Haldwani tahsil of the Naini Tal district

Register no \_\_\_\_\_

Name of licence-holder \_\_\_\_\_

Locality of manufacture \_\_\_\_\_ (village)  
\_\_\_\_\_ (tahsil)

Licence for the manufacture of *pachwar* or rice beer for domestic consumption only is hereby granted to \_\_\_\_\_, resident of \_\_\_\_\_, subject to the following conditions, the infraction of any of which may involve forfeiture of licence and also the infliction of the penalties laid down in Chapter X of the United Provinces Excise Act, IV of 1910 —

- 1 That the licence-holder shall pay to Government the sum of one rupee in advance
- 2 That he shall manufacture *pachwar* only from rice, millet or other grain, and from no other substance, and that he shall not extract or attempt to extract spirit from the *pachwar* either in course of or subsequent to manufacture
- 3 That he shall manufacture *pachwar* on his own premises
- 4 That the *pachwar* so manufactured shall be used for domestic consumption only, and no portion of it shall be sold, bartered or otherwise disposed of, except as above stated, on any pretext whatever
- 5 That he shall produce on demand of any Excise, Revenue or Police Officer this licence together with the *pachwar* in his possession and any implements or apparatus for the manufacture of *pachwar*
- 6 That this licence shall have effect from the first day of April 19\_\_\_\_—until the thirty-first day of March, 19\_\_\_\_.

District Naini Tal

Dated \_\_\_\_\_ 19\_\_\_\_

Deputy Commissioner,

*Register of sales of country spirit by wholesale vendors of country spirit.*

1	2	3	4	5	6	7	8	9
Date	Number of gallons of spirit in store at close of preceding day.	Number of gallons of spirit received from distillery, warehouse or whole sale shop during the day	Total number of gallons to be accounted for.	Number of gallons issued to whole sale or retail vendors	Number of gallons remaining in stores	Name of wholesale or retail dealer	Name and locality of shops, district, taluk, pargana	Number of gallons sold
	Spiced spirit 25° U. P. 35° U. P. 50° U. P.	Spiced spirit 25° U. P. 35° U. P. 50° U. P.	Spiced spirit 25° U. P. 35° U. P. 50° U. P.	Spiced spirit 25° U. P. 35° U. P. 50° U. P.	Spiced spirit 25° U. P. 35° U. P. 50° U. P.			Spiced spirit 25° U. P. 35° U. P. 50° U. P.

INTERPRETATION.—In column 9 the total daily issues to each shop should be shown in lump. The issues to his own retail shop by a wholesale vendor should also be shown in this column



*Statement of sales of country spirit by wholesale vendors of country spirit.*

1	2	3	4	5	6	7	8	9
Month	Number of gallons of spirit in store on last day of preceding month	Number of gallons of spirit received from distillery, warehouse or wholesale shop during the month	Total number of gallons to be accounted for	Number of gallons issued to retail or wholesale vendors	Number of gallons remaining in store	Name of retail or wholesale dealer	Name and locality of shops, i. e., district, tahsil, par-gana	Number of gallons sold
	Spiced spirit 25° U P 35° U P 50° U P	Spiced spirit 25° U P 35° U P 50° U P	Spiced spirit 25° U P 35° U P 50° U P	Spiced spirit 25° U P 35° U P 50° U P	Spiced spirit 25° U P 35° U P 50° U P			Spiced spirit 25° U P 35° U P 50° U P

INSTRUCTIONS.—In column 5 the total issues to each shop should be shown in lump. The issues to his own retail shop by a wholesale vendor should also be shown in this column

C L 15.

Serial no.

[RULE 505(11).]

Date

*Application tending tree-tax and surcharge under the tree-tax system  
at a sub-treasury*

(All entries on this side to be made by applicant )

To

The Officer in charge of the sub-treasury at

Please receive Rs \_\_\_\_\_ as \_\_\_\_\_, being the tax and  
surcharge for  $\frac{\text{tar}}{\text{khajur}}$  trees to be tapped, as specified below, at the rate  
of Rs \_\_\_\_\_ tax and Rs \_\_\_\_\_ surcharge per tar tree  
and Rs \_\_\_\_\_ tax and Rs \_\_\_\_\_ surcharge per khajur tree.

Number of trees to be tapped		Situation of trees		Name of owner of trees	Persons to whom tapper's and carrier's passes are to be granted		
<i>Tar</i>	<i>Khajur</i>	Name of village	Khasra number or other definite description of the fields in which the trees stand		Name	Father's name.	Village and thana
1	2	3	4	5	6	7	8

Vendors are recommended to obtain the permission in writing for the period for  
which tapping has been mutually arranged

\* I have received the permission of the owner of the trees

\* I am the owner of the trees and the permit is required for domestic consumption  
but not for sale

\* NOTE —Cancel whichever entry is inappropriate to applicant

Signed

Name of shop if applicant is a vendor.

Address

\_\_\_\_\_

No

Received payment of Rs. \_\_\_\_\_ as

Date— \_\_\_\_\_

Officer in charge of sub-treasury.

If payment is made by money-order the money-order must be addressed to the  
Collector and the following details must be entered on the " coupon to be retained by the  
payee " —

- (1) Amount remitted
- (2) A statement that the remittance is on account of the tax.
- (3) Name and address of remitter
- (4) If the remitter is a vendor, the name of the shop
- (5) If the remitter is a tree owner who requires a permit for domestic consumption, the words " tree owner."

( 194 )

C. L 15.

(REVERSE)

*(To be filled in by Excise staff)*

Serial number of—		Date when trees marked	Number inscribed on trees
Page in register Form C L 18 in which applica- tions recorded	Passes prepared by Excise Inspectors		
1	2	3	4

*Excise Inspector*

Tapper's and Carrier's pass

Counterfoil.

No , date

- 1 Name of licensee-holder
- 2 Name of shop for which the trees are tapped and to which the *tari* will be carried.
- 3. Name of tapper or carrier
- 4 Currency of the pass

Village	Kind of trees and numbers inscribed on them
1	2
	<i>Tar</i>
	<i>Khajur</i>

Received pass

(Signature of licensee or his agent)

Excise Inspector.

Tapper's and Carrier's pass

No , date

- 1. Name of licensee-holder.
- 2 Name of shop for which trees are tapped and to which the *tari* will be carried
- 3 Name of tapper or carrier
- 4 Currency of the pass

Village	Kind of trees and numbers inscribed on them
1	2
	<i>Tar</i>
	<i>Khajur</i>

Excise Inspector

It is required of the holder of this pass to observe the following condition —

- 1 That he or they tap only those trees which have been marked by the Excise department and for which tax has been duly paid
- 2 That he or they do not take down any *tari* or *sendhi* from any tree between sunset and sunrise
- 3 That he or they do not deliver *tari* or *sendhi* to anyone except an authorized carrier holding a transport pass, and the carrier shall not deliver the *tari* or *sendhi* to anyone except the licensee or his salesman or at any place other than the licensed premises
- 4 That he or they do not sell or otherwise transfer *tari* or *sendhi* to anyone
- 5 That the carrier or tapper shall keep this pass with him at the time of tapping or carrying *tari*.
- 6 That he or they do not adulterate any *tari* or *sendhi* covered by this pass with any noxious or objectionable substance
- 7 That he or they maintain the marks put on the trees and do not efface or attempt to efface them.
- 8 That he or they carry the *tari* or *sendhi* without delay from the foot of the trees to the above-named licensed shop by the most direct route

*Weekly statement of tari trees marked and checked by the tari jamadar and Excise Inspector*

Trees marked to the end of the preceding week	Trees marked in the week under report	Total number of trees marked to the end of the week under report	Number of trees checked for the first time in a year by tari jamadar to the end of the preceding week	Number of trees checked for the first time in a year by the tari jamadar to the end of the week under report	Number of trees remaining unchecked by the tari jamadar at the end of the week under report		Number of trees checked for the first time in the year by the Excise Inspector in the week under report	Total number of trees checked for the first time during the year to the end of the week under report by the Excise Inspector	Remarks
		Col 1 and Col 2	Tar	Khajur	Tar	Khajur	Tar	Khajur	
1	2	3	4	5	6	7	8	9	10

Certified that I have compared the figures in the above statement with the jamadar's and my own diaries and village registers

*Excise Inspector*

Circle \_\_\_\_\_

Date \_\_\_\_\_

(Cf Excise Commissioner's order, dated November 28, 1929, on page 85 of file no II/07A)

*Tari Shop Inspection register.*

Name of shop  
Name of salesmen.

Year	Name of licensee	No of trees marked		Total revenue
		Tar	Khajur	

[illegible]

INSPECTION NOTES

Date	Notes





Tar tree marking register

Serial number of application	Date	Name of shop or owner applying for the trees	Number of tar trees applied for	Last number inscribed on tar trees	Number of Lhasa applied for	List number inscribed on Lhasa trees	Total tar and Lhasa trees marked	Treasury receipt intimating payment of tax and surcharge		Remarks
								No	Date	
1	2	3	4	5	6	7	8	9	10	

(For Auction areas only )

FORM C L 21.

(Rule 490 )

Tapper's and Carrier's pass.

No. , date .

1. Name of licence-holder \_\_\_\_\_
2. Name of shop for which the trees are tapped  
and to which the *tari* will be carried \_\_\_\_\_
3. Name of tapper or carrier \_\_\_\_\_
4. Currency of the pass \_\_\_\_\_

Received pass.

(Signature of licensee or his agent )

*Excise Inspector.*

(For Auction areas only )

FORM C L 21.

(Rule 490 )

Tapper's and Carrier's pass

No. , date .

1. Name of licence-holder \_\_\_\_\_
2. Name of shop for which the trees are tapped and to which the  
*tari* will be carried \_\_\_\_\_
3. Name of tapper or carrier \_\_\_\_\_
4. Currency of the pass \_\_\_\_\_

*Excise Inspector*

P T O.

It is required of the holder of this pass to observe the following conditions —

- 1 That he or they do not deliver *tari* or *sendhi* to anyone except an authorized carrier holding a transport pass and the carrier shall not deliver the *tari* or *sendhi* to anyone except the licensee or his salesman or at any place other than the licensed premises.
- 2 That he or they do not sell or otherwise transfer *tari* or *sendhi* to anyone
- 3 That the carrier or tapper shall keep this pass with him at the time of tapping or carrying *tari*
- 4 That he or they do not adulterate any *tari* or *sendhi* covered by this pass with any noxious or objectionable substance.
- 5 That he or they carry the *tari* or *sendhi* without delay from the foot of the trees to the licensed shop mentioned overleaf by the most direct route

(List no 2, dated November 25, 1932)

S. S. L. DARR, I.C.S.,

Excise Commissioner,  
United Provinces.

## BONDED WAREHOUSE, LIQUOR SERIES

Number.	Description of form	Rules, etc., where prescribed.	Printed at page
B W L 1	Register of receipts into contract bonded warehouse .	[ 451	203
„ 2	Register of issues from contract bonde warehouse	463 & 169	204
„ 3	Country spirit bonded warehouse ledger	472	205
„ 4	Dip Book	459	„
„ 5	Stock book for distilleries and country spirit bonded warehouse	472	206
„ 6	Application tendering duty and price for removal of spirit from a country spirit bonded warehouse	460	„
„ 7	Pass book for removal of spirit from a country spirit bonded warehouse or wholesale shop	462	207
„ 8	Pass for removal of spirit from a warehouse to shops in Indian States	Note to rule 462	208
„ 9	Shop register of issues	470 & 856	209
„ 10	Monthly comparative statement of issues to each shop	470 & 471	210



B W L. 1  
(Rule 451)

Register of receipts into a country spirit bonded warehouse

Date of despatch	Despatch account				Date of—		Results of re examination								Crugged liquor (if any) in L. P. gallons	Remarks about state of cask on arrival when an excess wastage is found		
	Name of distillery	Number of each cask or drum	Weight of empty cask	L. P. gallons in each cask	Arrival	Verification	Weight of cask full	Net weight of spirit	Contents of cask (Bulk gallons)	Temperature	Indication	Strength	L. P. gallons in each cask	Wastage allowable			Wastage chargeable	
1	2	3	4	5	6	7	Lbs	Lbs	9	10	11	12	13	14	15	16	17	18

B W L 2

(RULES 463 AND 469 )

*Register of issues from country spirit bonded warehouse.*

Date	Name of shop	Number of gallons issued				Proof before issue			L P gallons	Price realised	Duty realised	Number and date of sub-treasury receipt
		Spiced spirit	Plain spirit at nominal 25° U P	Plain spirit at nominal 35° U P	Plain spirit at nominal 60° U P	Temperature	Indication	Strength				
1	2	3	4	5	6	7	8	9	10	11	12	13
											Rs	

Add the following as a new register .

B W. L 2-A

(Of E O's  
order in file  
IX—57.)

[Rule 466(2)]

Register of daily account of bottled spirit in

Warehouses where country spirit is bottled  
Distillery

1	2				3				4				5				6				7	8	9
Date	Balance in hand				Receipts (bottling done)				Total in hand				Issues				Balance at the close of the day				Quantity of spirit issued at L P gallons for bottling during the day	Quantity of spirit bottled at L P gallons during the day	Wastage in bottling during the day
	Quarts	Pints	Half pints	Total in 35/50 U P gallons	Quarts	Pints	Half pints	Total in 35/50 U P gallons	Quarts	Pints	Half pints	Total in 35/50 U P gallons	Quarts	Pints	Half pints	Total in 35/50 U P gallons	Quarts	Pints	Half pints	Total in 35/50 U P gallons			

NOTE—A separate register should be opened for each variety and strength

[List no 6, dated June 11 1934 ]



B W L. 2.

(RULES 403 AND 409 )

*Register of issues from country spirit bonded warehouse*

Date	Vat no	Dip	Temperature	Indication	Strength	Remarks
1	2	3	4	5	6	7

B W. L 5

(RULE 472)

*Stock book for distilleries and country spirit warehouses.*

Date of stock taking	Number of vat	Dip	Temperature	Indication	Strength	Number of bulk gallons	L P gallons	Remarks.
1	2	3	4	5	6	7	8	9

B W. L 6.

(Rule 460)

*Application tendering duty and price for removal of spirit  
from a country spirit bonded warehouse.*

To

The officer in-charge of the sub-treasury at \_\_\_\_\_.

Please receive Rs. \_\_\_\_\_ as. \_\_\_\_\_ p. \_\_\_\_\_ being the duty and  
price for \_\_\_\_\_ gallons of spirit, as specified below, to be re-  
moved from the bonded warehouse to the \_\_\_\_\_  
\_\_\_\_\_ shop.

Kind of spirit

Strength

Price per gallon Rs. \_\_\_\_\_ Total price Rs. \_\_\_\_\_

Duty per gallon Rs. \_\_\_\_\_ Total duty Rs. \_\_\_\_\_

Signed \_\_\_\_\_

No. \_\_\_\_\_

Received payment Rs. \_\_\_\_\_ as p. \_\_\_\_\_

*Officer-in-charge of  
sub-treasury*

Dated \_\_\_\_\_.

(To be torn off and retained by tenderer)

No. \_\_\_\_\_

Received payment Rs. \_\_\_\_\_ as. \_\_\_\_\_ p. \_\_\_\_\_

*Officer-in-charge of  
sub-treasury.*

Dated

Name of licence-holder.

[illegible]

B. W. L. 8.

(NOTE TO RULE 462).

*Pass for removal of country spirit from a bonded  
warehouse to shops in Indian States,*

No	Date	No	Date	No	Date.
Name of bonded ware house		Name of bonded ware house		Name of bonded ware- house	
Name of person to whom issued		Name of person to whom issued		Name of person to whom issued	
Name of shop		Name of shop		Name of shop	
Name of person in charge of consignment		Name of person in charge of consignment		Name of person in charge of consignment	
Number or mark of vessel		Number or mark of vessel		Number or mark of vessel.	
Currency of pass		Currency of pass		Currency of pass	
Quantity of spirit		Quantity of spirit		Quantity of spirit	
Nominal strength of spirit		Nominal strength of spirit		Nominal strength of spirit.	
Signature of inspector in charge		Signature of inspector in charge		Signature of inspector in charge	

# B W L 9.

(RULES 470 AND 856 )

Register of daily issues of \_\_\_\_\_ (1) to shop from the bonded warehouse at \_\_\_\_\_.

	Name of shop in each tahsil.	Quantity issued on—																				
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
i	2																					

(1) Here enter country sprit, *ganga*, *charas* or *blang* as the case may be

(2) In the blank headings of columns 3 to 22 the dates on which issued are made should be entered. For example if an issue was made on the first and the next on the fifth, issues on the first should be entered in column 3 and those on the fifth in column 4

(3) Where the number of issue days exceeds nine days totals for the month are to be entered in column 23, where the number is below that figure the totals should be entered in the column immediately following the last issue day and the next and subsequent columns utilized for entry of issues during the next month. All totals should be entered in red ink

(4) Issues of drugs should be entered in seers only. Where, as in the case of *ganga* and *charas*, issues are made in chataks also, the chataks should be entered as fractions, for example 2 seers 12 chataks should be entered as  $2\frac{1}{2}$

(RULES 470 AND 471.)

Monthly comparative statement of issues to each shop for the  
month of 19 .

[illegible]

## FOREIGN LIQUOR SERIES.

Number	Description of form	Rule, etc , where prescribed	Printed at page
F L 1	Manufacturers' licence for the wholesale vend of foreign liquor (other than denatured spirit) manufactured by himself to licensed vendors of foreign liquor only	574	213
, 2	Licence for wholesale vend of foreign liquor other than denatured spirit both to licensed vendors and the public	574	215
„ 3	Licence for bottling of foreign liquor . . . . .	580	217
„ 4	Shop licence for retail vend of foreign liquor other than denatured spirit for consumption both on and off the premises	581	218
„ 5	Shop licence for retail vend of foreign liquor other than denatured spirit for consumption off the premises only	581	200
„ 6	Licence for retail vend of foreign liquor other than denatured spirit at hotels and dak bungalows	582	221
„ 7	Licence for retail vend of foreign liquor other than denatured spirit by restaurants and hotel bars	583	222
„ 8	Licence for retail vend of foreign liquor other than denatured spirit at railway refreshment rooms and in dining cars	584	„
„ 9	Licence for retail vend of foreign liquor other than denatured spirit in the military canteen tenant system	585	223
„ 10	Licence for vend of foreign liquor by auction	586	224
„ 11	Occasional licence for retail vend of foreign liquor other than denatured spirit at public entertainments	587 (1)	226
„ 12	Special bar licence for retail vend of foreign liquor other than denatured spirit at public entertainments of more or less permanent nature	587 (2)	227
„ 13	Chemists or druggists licence for the purchase of rectified spirit only for the manufacture of drugs and chemicals	593	„
„ 14	Licence for the sale of rectified spirit by chemists and druggists	594	228
„ 15	Licence for the sale of medicated wines by chemists, druggists and medical practitioners	595	229
„ 16	Licence for the wholesale vend of denatured spirit	614	230
„ 17	Licence for retail sale of denatured spirit	615	231
„ 18	Permit for the purchase of denatured spirit	613	232



## FOREIGN LIQUOR SERIES—(concluded).

Number	Description of form	Rule, etc., where prescribed	Printed at page
F L 19	Licence for the possession and use of spirit denatured with wood naphtha	616	232
„ 20	Bond for the storage and use of spirit denatured under special process for the manufacture of transparent soap	616	234
„ 21	Application for the import of Indian-made foreign liquor	561	235
„ 22	Permit for the import of the Indian-made foreign liquor	555 and 561 (5)	236
„ 23	Pass covering export by wholesale vendor of duty-paid foreign liquor manufactured in the United Provinces to a place in British India	571	,
„ 24	Register of passes for import of Indian-made foreign liquor on prepayment of duty	561 (5)	237
„ 25	Register to be maintained by foreign liquor vendors	592	237—239
„ 26	Permit for the import of denatured spirit	599	240
„ 27	Pass for the transport of denatured spirit from licensed premises other than a distillery	611	241
„ 28	Licence to manufacture in bond indigenous medicinal preparations containing alcohol formed by the process of distillation by an approved <i>vaid</i> or <i>hakim</i>	629	242
„ 29	Form of application by an approved <i>vaid</i> or <i>hakim</i> for occasional permission to manufacture medicinal preparations containing alcohol formed by the process of distillation	620	243
„ 30	Occasional permit to an approved <i>vaid</i> or <i>hakim</i> to manufacture medicinal preparations containing alcohol formed by the process of distillation	621	244
„ 31	General conditions binding on all retail shops for the sale of foreign liquor	333 and 335	244—246

*Manufacturer's licence for the wholesale vend of foreign liquor other than denatured spirit manufactured by himself to licensed vendors of foreign liquor only.*

Register no \_\_\_\_\_

Volume II, pages 213 and 214, form F L 1 —

der in (1) For condition 7 excepting the note, *substitute* the following .—

“ 7 Sales shall only be made to licensed wholesale vendors of foreign liquor and to persons holding licences in forms F L 4, 5, 6, 7, 8, 9, 11 and 12 ”

ument no 12, 27, (2) For condition 18, *substitute* the following —

“ 18 All exports of duty paid Indian made foreign liquor manufactured in the United Provinces to any part of British India shall be subject to the following conditions —

(a) The exporter shall obtain from the importer a permit authorizing the import signed by the Chief Revenue Authority of the province of import or by an officer duly authorized in this behalf

(b) The permit shall specify —

(i) the name, and address of the person or firm authorized to import,

(ii) the description and quantity of the foreign liquor to be imported,

(iii) the rate of duty chargeable in the province of import

(c) On receipt of the permit, the exporter shall deposit into the treasury —

(i) if the rate of duty in the importing province be higher than that in force in the United Provinces, the difference in duty payable in the United Provinces and that payable in the province of export together with the export duty on the total quantity of the liquor to be exported,

(ii) if the rate of duty in the importing province is the same as or less than that in force in the United Provinces, the export duty

(d) On receipt of the permit and the treasury receipt the wholesale vendor shall prepare a pass in quadruplicate and submit it to the Excise Inspector in charge of the district. The Excise Inspector shall after satisfying himself that duty has been correctly realized, affix his signature to the pass. The exporter shall then send one copy of the pass to the Collector of the district of export, one copy to the Chief Revenue Authority of the place of import or such other officer as may be authorized in this behalf, one copy to the consignee, and shall retain the fourth copy. The treasury receipt shall always accompany the copy of the pass to the Collector of the exporting district.

Cf E C  
fication n  
IX—213-1  
June 8, 19

FOREIGN LIQUOR SERIES—(*concluded*).

Number.	Description of form	Rule, etc., where prescribed.	Printed at page.
F L 19	Licence for the possession and use of spirit denatured with wood naphtha	616	232

*Manufacturer's licence for the wholesale vend of foreign liquor other than denatured spirit manufactured by himself to licensed vendors of foreign liquor only.*

Register no —————

Locality—————

Name of licence holder—————

Licence for the wholesale vend of foreign liquor, other than denatured spirit, is hereby granted to—————  
at—————in the district of—————  
from—————to—————  
for which Rs —————have been paid in advance, subject to the following conditions, the infraction of any of which, or a conviction for any offence under the Excise, Opium or Dangerous Drugs laws, shall render the licensee liable to the forfeiture of his licence and license fees paid in advance in addition to any penalties imposed under the above laws.

#### *Conditions*

1. Sales shall be made only at the licensed premises. Country spirit shall not be kept in the same premises, and if the Excise Commissioner has prohibited the sale of any particular foreign brand as being unwholesome, that brand shall not be kept and sold under this licence.

2. The licensee shall store all his stock of foreign liquor pertaining to his shop in the premises for which he holds this licence.

3. The licensee shall not allow any person to conduct sales in his licensed premises unless the name of such person shall have been previously submitted to the Collector for approval and endorsed by him on the licence.

4. Sales shall only be made in quantities exceeding two imperial gallons, or twelve reputed quart bottles of any one kind of liquor, e.g., whisky, brandy, rum, etc.

NOTE—The minimum limit must be strictly adhered to in the case of each kind liquor sold.

5. No sales of liquor shall be allowed in bottles of less capacity than 22 oz or greater than 26  $\frac{2}{3}$  oz in the case of quart bottles and less than 11 oz or greater than 13  $\frac{1}{3}$  oz in the case of pint bottles.

6. The guaranteed fluid contents of the bottle shall be clearly indicated in bold letters on the label in all cases.

7. Sales shall not be made except to a licensed wholesale vendor of foreign liquor or persons holding licences in forms F L 4, 5, 6, 7, 8, 9, 11, and 12.

NOTE—The restriction as to the sale to licensed vendors only does not apply to sales made to troops by brewers.

8 The sale strength of brandy, whisky and rum shall not be weaker than 25° U P and that of gin not weaker than 35° U P Reduction of strength of spirit, except under special orders of the Excise Commissioner is prohibited

9 Sales shall not be made before sunrise or after 9 p.m.

10 The bottling of foreign liquor is prohibited, except under a separate bottling licence granted by the Excise Commissioner

11 The compounding of foreign liquor is prohibited, except under the special sanction of the Excise Commissioner.

12 No drug or deleterious substance shall be added to the liquor

13 The business covered by this licence shall not be sublet or transferred

14 At the entrance to the shop a sign board shall be affixed, on which shall be printed the name of the vendor and designation "Licensed wholesale vendor of foreign liquor authorized to sell to licensed vendors only"

15 The licensee shall maintain regular and accurate accounts in the prescribed register (Form F L 25) to be obtained from Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorized by Government to demand their production, and shall furnish to the Collector, not later than ten days after the close of each financial year, an accurate abstract showing the transactions of the preceding year under this licence and such other returns as may be required from time to time

16 The licensee shall not employ any person suffering from any contagious or infectious disease for any purpose in his licensed premises

17. The licensee shall receive no articles but money in barter for liquor

18 All exports of duty paid foreign liquor manufactured in the United Provinces to any part of British India shall be covered by a pass in the prescribed form The pass shall be prepared by the licensee in quadruplicate One copy shall be forwarded to the Collector of the district of export, one copy to the Chief Revenue Authority of the place of import, one copy to the consignee and one copy shall be retained for record.

19 The licensee shall produce for inspection this licence on demand by officers who are duly authorized to do so

District\_\_\_\_\_

Dated\_\_\_\_\_.

Collector.

*Licence for wholesale vend of foreign liquor (other than denatured spirit) both to licensed vendors and the public,*

Register no \_\_\_\_\_

Locality \_\_\_\_\_

Name of licenceholder \_\_\_\_\_

Licence for the wholesale vend of foreign liquor, other than denatured spirit, is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_ for which Rs \_\_\_\_\_ have been paid in advance, subject to the following conditions the infraction of any of which or a conviction for any offence under the Excise Opium or Dangerous Drugs laws shall render the licensee liable to the forfeiture of his licence and licence fees paid in advance in addition to any penalties imposed under the above laws

#### *Conditions*

1 Sales shall be made only at the licensed premises Country spirit shall not be kept in the same premises, and if the Excise Commissioner has prohibited the sale of any particular foreign brand as being unwholesome that brand shall not be kept and sold under this licence

2. The licensee shall store all his stock of foreign liquor pertaining to his shop in the premises for which he \_\_\_\_\_

Volume II, page 215, form F L 2—Substitute the following for conditions 4 and 5 —

4 No sales of brandy, whisky, gin and rum, shall be allowed in bottles of less capacity than 22 ounces in the case of quart bottles and less than 11 ounces in the case of pint bottles

5 In the following cases the guaranteed fluid contents of the bottles shall be clearly indicated in bold letters on the label, whether the liquor is bottled in India or abroad —

(a) Quart bottles of whisky, brandy, or rum, if containing less \_\_\_\_\_

Volume II, page 215, Form F L 2.

Add the following note after condition 6

“NOTE—The sale strengths prescribed for whisky, brandy, rum and dry gin are the apparent strengths as indicated by the hydrometer. A margin up to 1° below the prescribed minimum is, however, allowed in the case of spirit contained in sealed or capsuled bottles.”

Of E C's notification no 2068/IX—241-A, dated May 11, 1932.

(List no. 4, dated August 23, 1933)

separate bottling licence granted by the Excise Commissioner

9 The compounding of foreign liquor is prohibited, except under the special sanction of the Excise Commissioner.

10 No drug or deleterious substances shall be added to the liquor

11 No sales shall be made on the day following the burning of the Holi and on the principal Dewali day

12 No liquor shall be sold to—

- (a) any soldier, whether in uniform or not or any member of a soldier's family or any camp follower except with the special approval of the General Officer Commanding the division or the Infantry Brigade or the Officer Commanding the camp and then only such liquor may be sold as shall have been approved by the same authority in consultation with the local Excise authorities and specified in the vendor's licence
- (b) any railway servant while on duty any police or excise officer below the rank of police sub-inspector or excise sub-inspector—being in uniform any European

Volume II, page 216 form F. L. 2 —

For condition 19 substitute the following —

"19 If the licence-holder is also a manufacturer of Indian made foreign liquor only he may export duty paid Indian made foreign liquor subject to the following conditions. —

C. Government  
restitution  
468 XIII—11  
dated August  
1902

(a) The exporter shall obtain from the importer a permit authorizing the import signed by the Chief Revenue Authority of the province of import or by an officer duly authorized in this behalf

(b) The permit shall specify :—

(i) the name and address of the person or firm authorized to import,

(ii) the description and quantity of the foreign liquor to be imported,

(iii) the rate of duty chargeable in the province of import.

(c) On receipt of the permit the exporter shall deposit into the treasury :—

(i) if the rate of duty in the importing province be higher than that in force in the United Provinces the difference in duty payable in the United Provinces and that payable in the province of export together with the export duty on the total quantity of liquor to be exported.

(ii) if the rate of duty in the importing province is the same as or less than that in force in the United Provinces the export duty.

(d) On receipt of the permit and the treasury receipt the wholesale vendor shall prepare a pass in quadruplicate and submit it to the Excise Inspector in charge of the distillery. The Excise Inspector shall after satisfying himself that duty has been correctly realised affix his signature to the pass. The exporter shall then send one copy of the pass to the Collector of the district of export, one copy to the Chief Revenue authority of the place of import or such other officer as may be authorized in this behalf, one copy to the consignee, and shall retain the fourth copy. The treasury receipt shall always accompany the copy of the pass sent to the Collector of the exporting district."

*Licence for the bottling of foreign liquor*

Cf B O  
329/V E —240  
dated August 9  
1922

Register no \_\_\_\_\_

Name of licensee \_\_\_\_\_

Locality \_\_\_\_\_

Licence for the bottling of foreign liquor is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ for the period \_\_\_\_\_ to \_\_\_\_\_ for which Rs. \_\_\_\_\_ has been paid in advance, subject to the following conditions, the infraction of any of which, or a conviction for any offence under the Excise, Opium or Dangerous Drugs laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any of the penalties imposed under the above laws

*Conditions*

1 Bottling shall only take place in the premises authorized by the Collector or the District Excise Officer

2 Blending or reducing is prohibited, except under the special sanction of the Excise Commissioner

3 The admixture of any substance is prohibited, except under the special sanction of the Excise Commissioner

Volume II, page 217, form F L 3 —Substitute the following for conditions 4(a) and (b) —

Cf E O's noti-  
fication no 3167/  
IX—213 B, dated  
June 8, 1932.

"4 (a) The quart bottles used in the cases of brandy, whisky, gin and rum, must not be of less capacity than 22 ounces and the pint bottles must not be less than 11 ounces. Smaller bottles than pints shall not be used except in the case of samples which shall be disposed of as such

(b) In the following cases the guaranteed fluid contents of the bottles shall be clearly indicated in bold letters on the label —

- (1) Quart bottles of whisky, brandy, or rum, if containing less than 25 ounces of such spirit
- (2) Quart bottles of gin, if containing less than 24 ounces of gin
- (3) Pint bottles of whisky, brandy, or rum, if containing less than 12½ ounces of such spirit
- (4) Pint bottles of gin, if containing less than 12 ounces of gin "

(List no 2, dated November 25, 1932)

in addition to the description whisky, brandy, rum, gin or, as the case may be, labels must have conspicuously printed on them the licensee's name and address and the words "made in India"



(d) It is the duty of the excise staff to see that the provisions of this section are strictly observed by the licensee. Any infringement must be referred to the Excise Commissioner, whose decision on labels not conforming to foregoing requirements will be binding on the licensee.

6. When the licensee wishes to carry out any bottling he shall give sufficient notice to the Collector of the days and hours during which bottling will be done, and it will be the duty of the Collector to ensure that the bottling is carried out in accordance with the conditions of this licence.

7. All bottling operations shall be brought to account in the following form —

Date	Kind of liquor	Name of maker	Kind of vessel	Quantity	Number and size of bottles to which transferred

District —————

Collector.

Dated —————.

F L 4.

(RULE 581.)

*Shop licence for retail vend of foreign liquor (other than denatured spirit) for consumption both on and off the premises*

Register no —————

Locality —————

Name of licence-holder —————

Licence for the retail vend of foreign liquor other than denatured spirit is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_ for which Rs ———— has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise, Opium or Dangerous Drugs laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.

The licence and security deposit shall also be liable to forfeiture in case the information given in the original application for licence in Form G 28 is found to be wrong in any material respects.

*Special conditions.*

1 Sale shall be made only at the licensed premises.

2 The licence-holder shall maintain regular and accurate account in the prescribed register (Form F L 25) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorized by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.

3 At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the vendor and designation "Licensed retail vendor of foreign liquor"

4 In the case of shops situated in municipalities there shall be only one door opening into a public road, unless more are sanctioned by the Collector. In the latter case the additional doors shall have signboards attached to them as in condition 3. Windows opening into the street shall be covered with wire netting.

5. In the case of shops situated in municipalities separate rooms for the private accommodation of the customers shall not be provided without the special licence of the Collector. The entrance to such room shall have a signboard affixed to it bearing the words "Licensed private bar".

6 The shop shall be so constructed that the interior of every public and private bar shall be visible from the doorway.

7 The building in which the shop is situated shall not be used as a place of residence except by the licensee and his family or by a caretaker.

8 The following hours of sale are prescribed —

In municipal areas	. {	Noon to 7 p m , October
In notified areas		16 to March 15 , noon
In Act II of 1914 Town areas		to 8 p m rest of the
In Cantonments		year

Rest of the United Provinces . Noon to sunset

*Exception* —Sales may be made at any hour to persons holding a prescription signed by a registered medical practitioner

9 No sales shall be made on the day following the burning of the Holi and on the principal Dewali day

District\_\_\_\_\_

Collector

Dated\_\_\_\_\_.

Of E. C.'s notification no 3612/II—603, dated August 4, 1924

(Attached or printed on the back will be the general conditions, etc.)

F. L. 7.

(RULE 583.)

*Licence for retail vend of foreign liquor (other than denatured spirit)  
at restaurants and hotel bars.*

Register no \_\_\_\_\_

Locality \_\_\_\_\_

Name of licence holder \_\_\_\_\_

Licence for retail vend of foreign liquor, other than denatured spirit, is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_

for which Rs \_\_\_\_\_ has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise, Opium or Dangerous Drugs laws, shall render the licence-holder liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.

*Special conditions.*

1 Sale shall be made only at the licensed premises and the liquor shall be drunk on those premises

2 The licence-holder shall maintain regular and accurate accounts in the prescribed register (Form F L 25) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorized by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required

3 No sales shall be made before noon or after 11 p m

*Exception* — Sales may be made at any hour, to persons holding a prescription signed by a registered medical practitioner

4. At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the licence-holder and designation "Licensed retail vendor of foreign liquor"

District \_\_\_\_\_

Collector.

Dated \_\_\_\_\_

(Attached or printed on the back will be the general conditions, etc )

F L. 8.

(RULE 584 )

*Licence for retail vend of foreign liquor (other than denatured spirit)  
at railway refreshment rooms and in dining cars*

Register no \_\_\_\_\_

Locality \_\_\_\_\_

Name of licence-holder \_\_\_\_\_

Licence for the retail vend of foreign liquor, other than denatured spirit, is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_ for which

Rs ————— has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise, Opium or Dangerous Drugs laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws

*Special conditions*

1 Sale shall be made only at the licensed premises

2 Sale shall be confined strictly to *bond fide* railway passengers, either in course of transit by train or making a temporary halt at the railway station at the beginning or end of a railway journey, for consumption on the premises, or for consumption off the premises in quantities not exceeding two quarts of each kind of liquor to any *bond fide* railway passengers

NOTE—Under no circumstances can this condition be construed as covering the right of sale to the general public such sales, where permitted, must be covered by an additional licence in Form F L 4, F L 5, or F L 7

3 Subject to the restrictions imposed by condition 2, sales may be made at any hour.

4. The licence-holder shall maintain regular and accurate accounts in the prescribed register (Form F L 25) to be obtained from the Collector's office on payment and shall produce the same for inspection on the requisition of any officer authorized by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required

5. At the entrance to the licensed premises a signboard shall be affixed on which shall be painted the name of the licence-holder and designation "Licensed retail vendor of foreign liquor"

District—————

Collector

Dated—————

(Attached or printed on the back will be the general conditions, etc )

F L 9.

(RULE 585 )

*Licence for retail vend of foreign spirits and foreign fermented liquors under the military "canteen tenant" system*

Register no —————

Locality—————

Name of licence-holder—————

Licence for retail vend of spirits and fermented liquors classified as "foreign" is hereby granted to—————at—————  
in the district of—————from—————to—————

for which Rs ————— has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise, Opium or Dangerous Drugs laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws.

NOTE—Cattle and poultry may also be sold under this licence provided supplies are obtained on payment of the full retail price fixed for the area in which the unit is situated from a bonded warehouse situated within the district or if there is no such warehouse in the district from the warehouse authorized to make supplies to retail country spirit vendors within the district.

### *Special conditions*

1 Sales of the abovementioned description of liquors only shall be made at the canteen or place appointed for the purpose by the military authorities and not any other place. The licensee shall not establish a second place of vend without another separate licence.

NOTE—It is not necessary for canteen licensee to take out a licence in the case of troops on manoeuvres, the line of march or at temporary stations when called out in aid of the civil power, provided that the sale at the places are incorporated in the accounts kept at the main licensed place.

2 Spirituous or fermented liquors to be sold under this licence shall not be stored in any premises other than those endorsed on the back of the licence.

3 No liquor shall be sold to persons other than those attached to the regiment for which this licence is granted or duly authorized under the regulations of the Army to use such canteen.

4 No greater quantity than two imperial gallons or twelve quart or twenty-four reputed pint bottles shall be sold to any person at one time.

5 Sales shall only be made at such hours as may be fixed by the military authorities.

6 The licensee shall maintain regular and accurate accounts in the prescribed register (Form-F-1, 2A) to be obtained from the Collector's office on payment, and shall produce the same for inspection on the requisition of any officer authorized by Government to demand their production, and shall furnish to the Collector such returns of sales as may be required.

District—

Collector

Dated—

(Attached or printed on the back will be the general conditions, etc.)

F L 10.  
(RULE 586)

### *Licence for the vend of foreign liquor by auction.*

Register no —

Locality—

Name of auctioneer—

Licence for the vend by auction of foreign liquor is hereby granted to — at — in the district of — for a period of — from — to — for which Rs —

has been paid in advance, subject to the following conditions, the infraction of any of which, or a conviction for any offence under the Excise or Opium laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any of the penalties imposed under the above laws

*Conditions*

1 Sale shall be made only of the abovementioned description of liquor Country spirit shall not be possessed on the same premises, and if the Excise Commissioner has prohibited the sale of any particular foreign brand as being unwholesome, that brand shall not be kept or sold under this licence

2 The liquor shall be the property of persons other than the auctioneer

3 Sale may be made at any place within the district for which this licence is granted and in any quantity exceeding the limit of retail sale to any person in a single transaction

4 No liquor shall be sold to—

(a) any soldier, whether in uniform or not, or any member of a soldier's family or any camp follower except with the special approval of the General Officer Commanding the division (or the independent Brigade) or the Officer Commanding the cantonment or camp and then only such liquor may be sold as shall have been approved by the same authority in consultation with the local excise authorities and specified in the vendor's licence,

(b) any railway servant while on duty, any police or excise officer below the rank of police sub-inspector or excise inspector being in uniform, any insane person, any person known or believed to be intoxicated, or to any person under the age of eighteen years.

NOTE —In this condition (i) "soldier" does not include a commissioned officer, member of the auxiliary or Indian Territorial force, a soldier in civil employ, or an Indian soldier absent on leave from his regiment and (ii) "camp follower" means a follower (other than a private servant), whether on or off duty, whom the licensed vendor knows or has reason to believe to have a right to be in cantonments

5 No sale shall be made before sunrise or after 9 p m

NOTE —A sample of each consignment, not exceeding in bulk one reputed quart bottle, can be supplied previous to the auction by the auctioneer on payment to any intending purchaser, in order that the latter may have the opportunity of testing the liquor

District\_\_\_\_\_

3

Collector

Dated\_\_\_\_\_.

F. L. 11.

[RULE 587 (I).]

*Occasional licence for retail vend of foreign liquor (other than denatured spirit) at public entertainments.*

Register no \_\_\_\_\_

Locality \_\_\_\_\_

Name of licensee-holder \_\_\_\_\_

Licence for retail vend of foreign liquor, other than denatured spirit, is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ from \_\_\_\_\_ a m /p m on \_\_\_\_\_ to \_\_\_\_\_ a m /p m on \_\_\_\_\_ for which Rs \_\_\_\_\_ has been paid in advance, subject to the following special and general conditions, the infraction of any of which, or a conviction for any offence under the Excise, Opium or Dangerous Drugs laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws

*Special conditions*

1 Sale shall be made only at the licensed premises

2 The liquor shall be drunk on those premises

3 The licensee-holder shall maintain regular and accurate accounts in the following form and shall produce the same for inspection on the requisition of any officer authorized by Government to demand their production, and shall furnish to the Collector a full account of sales made under the authority of this licence on its expiry —

Date	Description	Opening	Balance	Receipts	Total	Balance
	Wines Spirits Beer					

District \_\_\_\_\_.

Collector

Dated \_\_\_\_\_

(Attached or printed on back will be the general conditions, etc)

F. L. 12.

[RULE 587 (2) ]

*Special bar licence for retail vend of foreign liquor (other than denatured spirit) at public entertainments of a more or less permanent nature*

Cf E C's no  
onion no 591  
IX—213-B,  
dated Septem  
12, 1930.

Register no \_\_\_\_\_

Locality \_\_\_\_\_

Name of licence-holder \_\_\_\_\_

Licence for retail vend of foreign liquor, other than denatured spirit, is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_ for \_\_\_\_\_

Cf E C's noti-  
fication no 4157/  
II—494, dated  
July 26, 1933.

Volume II, pages 227 and 228, form F L 13—

*Substitute the following for the existing form*

“ F L. 13 ”

“ (Rule 593) ”

“ Licence for the purchase of rectified spirit only at the reduced rate of duty for the manufacture of drugs, medicines and chemicals by approved chemists and druggists, or for the manufacture of toilet preparations by approved manufacturers

Licence for the purchase of rectified spirit only at the reduced rate of duty of Rs 5 per L P gallon is hereby granted to \_\_\_\_\_ from 1st April, \_\_\_\_\_ to 31st March, \_\_\_\_\_ subject to the following conditions, the infraction of any of which, or a conviction for any offence under the Excise, Opium or Dangerous Drugs Laws, shall render the licensee liable to the confiscation of his licence in addition to any penalties imposed under the above laws

*Conditions*

1 The quantity of spirit in the licensee's possession shall not at any time exceed\* \_\_\_\_\_ gallons

2 The spirit shall not be sold but shall be used exclusively in the manufacture of † drugs, medicines and chemicals  
toilet preparations

3 The spirit not actually in use shall be kept under lock and key

4 The licensee shall maintain a correct account of the spirit used and of the balance in stock, such account to be produced for inspection on the demand of the Collector, the District Excise Officer or any officer of the Excise Department of not lower rank than an Excise Inspector

5 The licensee shall produce this licence on demand by officers who are duly authorized to do so

District \_\_\_\_\_

Dated \_\_\_\_\_

*Collector*

\* To be fixed by the Collector on a consideration of reasonable requirements

† Strike out whichever entry is not applicable ”



[RULE 587 (1) ]

*Occasional licence for retail vend of foreign liquor (other than denatured spirit) at public entertainments.*

Register no \_\_\_\_\_

Locality \_\_\_\_\_

Name of licence-holder \_\_\_\_\_

Licence for retail vend of foreign liquor, other than denatured spirit, is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the dis-

F. L. 12.

## [RULE 587 (2) ]

*Special bar licence for retail vend of foreign liquor (other than denatured spirit) at public entertainments of a more or less permanent nature*

Cf E C's nc  
cation no 591  
IX—213-B,  
dated Septem  
12, 1930.

Register no \_\_\_\_\_

Locality \_\_\_\_\_

Name of licence-holder \_\_\_\_\_

Licence for retail vend of foreign liquor, other than denatured spirit, is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_ for which Rs \_\_\_\_\_ has been paid in advance, subject to the following special and general conditions, the infraction of any one of which, or a conviction for any offence under the laws relating to excise revenue or opium or dangerous drugs, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws —

*Special conditions.*

- 1 Sale shall be made only at the licensed premises
- 2 Sale shall only be made during and till half an hour after a performance but not later than midnight
3. The liquor shall be drunk on the premises
- 4 The bar attached to an entertainment shall be placed in such a position in the building that no person may have access to it, unless he has first purchased a ticket for the show itself
- 5 The licence-holder shall maintain regular and accurate accounts in the prescribed register (Form F L 25) to be obtained from the Collector's office on payment and shall produce the same for inspection on the requisition of any officer authorized by Government to demand their production and shall furnish to the Collector such returns of sales as may be required

District \_\_\_\_\_

Collector

Date \_\_\_\_\_

(Attached or printed on the back will be the general conditions, etc )

F. L. 13.

## (RULE 593 )

*Chemists' or druggists' licence for the purchase of rectified spirit only at the reduced rate of duty for the manufacture of drugs, medicines and chemicals*

Licence for the purchase of rectified spirit only at the reduced rate of duty of Rs 5 per L P gallon is hereby granted to \_\_\_\_\_ from April 1 \_\_\_\_\_ to March 31 \_\_\_\_\_ subject to the following conditions, the infraction of any of which, or a conviction for

any offence under the Excise, Opium or Dangerous Drugs laws, shall render the licensee liable to the confiscation of his licence in addition to any penalties imposed under the above laws

Co. d 16 =

1 The quantity of spirit in the licensee's possession shall not at any one time exceed \* gallons.

2 The spirit shall not be sold but shall be used exclusively in the manufacture of drugs, medicines and chemicals

3. The spirit not actually in use shall be kept under lock and key.

4 The licensee shall maintain a correct account of the spirit used and of the balance in stock, such account to be produced for inspection on the demand of the Collector, the District Excise Officer or any officer of the excise department of not lower rank than an excise inspector

5 The licensee shall produce this licence on demand by officers who are duly authorized to do so

District

*Dated*

*CcDetector.*

F. L. 14

(RULE 594)

*Licence for the sale of rectified spirits of wine by chemists and druggists.*

Licence for the sale of rectified spirits of wine is hereby granted  
to \_\_\_\_\_ at \_\_\_\_\_  
in the district of \_\_\_\_\_ on the following conditions,  
namely :—

18<sup>l</sup>—That the privilege extends only to the sale of rectified spirit which means pure rectified spirit imported from foreign territory by sea or manufactured in this country.

2nd —That no more than ten imperial gallons (or such larger quantity as the Excise Commissioner may specially authorize) of rectified spirit shall be possessed at a time for purposes of sale,

3rd — That sale of rectified spirit otherwise than for *bona fide* medical, industrial and scientific purposes is prohibited.

4h —That no more than one reputed pint of rectified spirit shall be sold in one transaction to any private individual, nor more than two reputed quarts to any chemist, medical practitioner, or scientific body, nor more than three imperial gallons to any Government, local fund or municipal hospital;

5th — That if the licensee holds any other licence for the sale of foreign liquor on the same premises, he must keep his accounts of transactions under it separate from those under this licence ;

\* To be fixed by the Collector on a consideration of reasonable requirements.

- 6th —That the licensee shall keep a correct daily account showing receipts, sales and balance for each day, such account to be open to the inspection of officers authorized to inspect it, and that he shall give entry to the shop to the Collector, the District Excise Officer or any officer of the Excise department not below the rank of an excise inspector at any hour of the day or night
- 7th —That the licensee shall produce for inspection his licence on demand by officers who are duly authorized to do so
- 8th —That the licensee shall store all his stock of rectified spirit pertaining to his shop in the premises for which he holds this licence
- 9th —That the licensee shall not allow any person to conduct sales in his licensed premises unless the name of such person shall have been previously submitted to the Collector for approval and endorsed by him on the licence.
- 10th.—That the licence shall have effect from  
to

A breach of any of the above conditions will render the licensee liable to the penalties prescribed by the Excise Act (IV of 1910) as well as to the forfeiture of this licence

District

Dated

}

Collector.

F. L 15.

(RULE 595)

*Licence for the sale of medicated wines by chemists, druggists and medical practitioners.*

Licence for the sale of medicated and tonic wines and similar preparations at the premises known as \_\_\_\_\_ is granted  
to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_  
on the following conditions :—

- (1) That he pay to Government in advance a fee of Rs \_\_\_\_\_ for the year or for any broken period thereof.
- (2) That he do not transfer this licence to any other person
- (3) That he do not sell under this licence any wine containing more than 42 per cent of proof spirit
- (4) That he sell medicated and tonic wines and similar preparations only at the premises for which this licence is granted
- (5) That he sell such wines and preparations for use as a tonic or medicine and not as a wine or spirit
- (6) That he keep a correct daily account showing receipts, sales and balance for each day
- (7) That he at once produce this licence and the account maintained by him on the demand of the Collector, the District Excise Officer or any officer of the Excise department not below the rank of an excise inspector

- (8) That he permit any officer duly authorized on this behalf to enter and inspect his shop at any hour of the day or night.
- (9) That he shall store all his stock of foreign liquor pertaining to his shop in the premises for which he holds this licence.
- (10) That he shall not allow any person to conduct sales in his licensed premises unless the name of such person shall have been previously submitted to the Collector for approval and endorsed by him on the licence
- (11) That this licence shall have effect from \_\_\_\_\_ to \_\_\_\_\_

A breach of any of the above conditions will render the licensee liable to the penalties prescribed by the Excise Act (IV of 1910) as well as to the forfeiture of this licence

District		
Dated	)	Collector

F L 16.

(RULE 611)

*Licence for the wholesale vend of denatured spirit*

Licence for the wholesale vend of denatured spirit is hereby granted to \_\_\_\_\_ for the year ending the March 31 \_\_\_\_\_ on the following conditions :-

- (1) Sale shall only be made in quantities exceeding two gallons, and
  - (a) to persons possessing a permit from the Collector within whose jurisdiction the spirit is to be used, and
  - (b) to licensed vendors in quantities not exceeding that specified in the vendor's licence.
- (2) All sales under this licence shall be covered by a pass in form F L 27
- (3) Spirit shall not be sold at a strength lower than 50° over London proof
- (4) This licence covers the right to bottle denatured spirit
- (5) The licensee shall store all his stock of denatured spirit pertaining to his shop in the premises for which he holds this licence
- (6) The licensee shall not allow any person to conduct sales in his licensed premises unless the name of such person shall have been previously submitted to the Collector for approval and endorsed by him on the licence
- (7) The licensee shall maintain a correct daily account showing receipts, sales and balances for each day

- (8) The licensee shall produce for inspection his licence and accounts on demand by officers who are duly authorized to do so
- (9) A breach of any of these conditions will render the licensee liable to the penalty prescribed by the Excise Act (IV of 1910) as well as to the forfeiture of his licence

District

*Dated*

19

*Collector.*

F. L. 17.

(RULE 615.)

*Licence for retail sale of denatured spirit*

Register no

Locality

Name of licence holder

Name of salesman

Licence for the retail sale of denatured spirit is hereby granted to

at \_\_\_\_\_ in the district  
of \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_  
subject to the following conditions, the infraction of any of which,  
or a conviction for any offence under the Excise or Opium laws, shall  
render the licensee liable to the confiscation of his licence in addition  
to any penalties imposed under the above laws

## CONDITIONS

1 The quantity of denatured spirit in the licensee's possession  
shall not at any one time exceed \_\_\_\_\_ gallons \*

2 Spirit shall not be sold at a strength lower than 50° over London proof.

3 This licence covers the right to bottle denatured spirit

4 Sales shall not be made at any one time—

- (i) to any person requiring the spirit for a private non-industrial purpose in excess of two gallons unless such person produces a permit granted by a Collector;
- (ii) to any person requiring the spirit for an industrial purpose in contravention of the terms of a permit granted by the Collector to such person,
- (iii) to a licensed retail vendor of denatured spirit in excess of the quantity which such licensed vendor is permitted to possess at any one time.

5 All issues from the shop in excess of two gallons shall be covered by a pass in form F. L 27 which shall be filled in in duplicate one copy being handed to the purchaser and the other being kept for record

6. The licensee shall store all his stock of denatured spirit in the premises for which he holds this licence.

\* To be fixed by the Collector on a consideration of reasonable requirements

7 The licensee shall not allow any person to conduct sales in his licensed premises unless the name of such person shall have been previously submitted to the Collector for approval and endorsed by him on the licence

8 The licensee shall produce for inspection his licence on demand by officers who are duly authorized to do so

9 The licence-holder shall maintain a correct daily account showing receipts, sales and balance for each day, and shall produce the same for inspection on the requisition of any officer authorized by Government to demand their production

*Dated*

19 .

*Collector*

F. L. 18.

(RULE 613)

*Permit for purchase of denatured spirit*

\_\_\_\_\_ is authorized to purchase from any licensed vendor or distillery in the United Provinces a quantity of denatured spirit not exceeding \_\_\_\_\_ gallons at one time for private non industrial purposes  
industrial purposes

This permit is a general one and shall remain in force till\_\_\_\_\_

*Collector.*

F L 19

(RULE 616)

*Licence for possession and use of spirit denatured with wood naphtha*

Licence for the possession and use of spirit denatured with wood naphtha is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_

subject to the following conditions and to the rules on the subject in the Manual, the infraction of any of which or a conviction for any offence under the Excise Opium or Dangerous Drugs laws, shall render the licence liable to the confiscation of his licence in addition to any penalties imposed under the above laws

*Conditions.*

1 The spirit used in the manufacture of transparent soap shall not be less than 50 O P in strength and shall contain 5 per cent of approved wood naphtha It shall be obtained from a distillery only in the United Provinces

2 The total quantity of spirit stored on the premises aforesaid shall not exceed at any one time \_\_\_\_\_ bulk gallons

3 The quantity allowed to be used in any one year shall not exceed \_\_\_\_\_ bulk gallons.

4. No spirit shall be used on the premises for the manufacture of any other article than transparent soap.

5. No spirit shall be removed from the premises without the sanction of the Collector

6 The licensee shall comply with the directions of the Collector as to the manner in which the spirit will be stored

7 No attempt shall be made to render the spirit fit for human consumption.

8. The spirit shall not be sold.

9. Duly authorized Excise Officers shall be allowed access to all parts of the premises for purposes of inspection

10 The entire produce of one operation for recovery of spirit from the soap solution evaporation shall be collected in the receiver, and the whole of the recovered spirit shall be used in the next succeeding preparation of soap, and no attempt shall be made to collect the recovered spirit in separate portions or fractions

11 The spirit vapour pipe from the evaporator shall be securely attached to the condenser and the recovered spirit shall pass through a close metal pipe soldered or riveted to the condenser and the cover of the receiver, respectively, and extended nearly to the bottom of the receiver

12. Any spirit sampling pipe shall not have an orifice exceeding one-twentieth of an inch in diameter

13 The lid and the discharge cock of the receiver shall be secured by locks which are to be kept fastened while spirits are running into the vessel, and at all other times when any spirit remains therein

14 The Collector, the District Excise Officer or an officer of the Excise department not below the rank of an excise inspector shall be allowed to take samples of the spirit and of materials which contain any spirit.

15 All specially denatured spirit, received shall be either added at once to soap in the presence of the Manager or other responsible person or be stored in a vat marked "Specially denatured spirit" The lid and the discharge cock of the vat shall be secured by fastenings and locks and spirit must only be removed therefrom under the supervision of the Manager or other responsible party after it has been entered in the account book and shall be added immediately to soap

16 No spirit shall be taken away from the premises by any person other than a duly authorized Excise Officer

17 The keys of all vessels ordered to be locked shall be kept on the premises in charge of the Manager or other responsible person and any such vessel must be immediately unlocked at the requisition of a duly authorized Excise Officer

18 Particulars of the quantity and strength of every consignment of specially denatured spirit must be entered in a book on the day of receipt All transactions shall be correctly entered from day to day in the same book and a correct balance struck after each day



withdrawals from the stock The book shall be accessible to the Excise Officers who visit the premises and every pass which accompanied spirit received shall be retained and delivered to the officer who next visits the premises.

19 The licensee shall execute a bond in form F. L 20 for such amount as may be fixed by the Collector for the privilege of storage and use of the specially denatured spirit (and due observance of the conditions of this licence and the rules contained in the Excise Manual

---

F. L 20

(RULE 616)

*Bond for the storage and use of spirit denatured under special process for the manufacture of transparent soap.*

KNOW ALL MEN by these presents that we \_\_\_\_\_ of \_\_\_\_\_ are held and firmly bound jointly and severally unto the Secretary of State for India in Council (hereinafter called the Secretary of State, which expression includes his successors in office or assigns) in the sum of the rupees \_\_\_\_\_ (Rs \_\_\_\_\_) to be paid to the Secretary of State for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators and representatives jointly and every two or more of us bind ourselves, our heirs, executors, administrators and representatives jointly and each of us binds himself, his heirs, executors, administrators and representatives severally firmly by these presents.

Dated this, \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_.

WHEREAS the above bounden \_\_\_\_\_ (hereinafter called the manufacturers) have been permitted as from the date of execution of this bond to store and use at \_\_\_\_\_

\_\_\_\_\_ in the district of \_\_\_\_\_ for the purpose of making transparent soap an excisable article namely spirit of a strength not less than fifty degrees over London proof to which five per cent of approved wood naphtha has been previously added (which mixture is hereinafter called the spirit) upon and subject to the following conditions —

- (1) The total quantity of the spirit stored on the premises of the manufacturer at the place aforesaid shall not exceed at any one time \_\_\_\_\_ bulk gallons
- (2) The quantity of the spirit used in any one year by the manufacturers shall not exceed \_\_\_\_\_ bulk gallons
- (3) The spirit shall be used solely for manufacturing transparent soap (and shall not be sold in any quantity whatsoever)
- (4) None of the spirits shall be removed from the premises of the manufacturers without the sanction of the Collector
- (5) The manufacturers shall comply with the direction of the Collector as to the manner in which the spirit shall be stored, and, if necessary, recovered by distillation.

- (6) No attempt shall be made to purify the spirit  
 (7) Duly authorized Excise Officers shall be allowed to enter and inspect the manufacturers' premises.  
 (8) The manufacturers will perform and observe all the conditions specified in licence no. \_\_\_\_\_ dated \_\_\_\_\_ and granted to them for the purposes aforesaid and shall forfeit such licence on the breach of any of the conditions therein or hereinbefore contained  
 (9) The conditions in the said licence and the conditions hereinbefore contained shall be binding on the heirs and legal representatives of each and all of the manufacturers as long as the said licence is not revoked.

Now the condition of this bond or obligation is such that if the manufacturers shall perform, observe and fulfil all the conditions hereinbefore contained then the above written bond or obligation shall be void, but otherwise it shall remain in full force and effect

IN WITNESS of our acceptance of the obligation contained in the above written bond and of our acceptance of the conditions hereinbefore mentioned we the manufacturers have hereunto set our hands this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

Signed, sealed and delivered

Dated the \_\_\_\_\_ 19\_\_\_\_

Witness—

1

2

F. L. 21.

(RULE 561.)

*Application for import of Indian-made foreign liquor on prepayment of duty*

To

THE COLLECTOR -

SIR,

KINDLY authorize  $\frac{\text{me}}{\text{us}}$  to pay duty on Indian-made foreign

liquor specified below which  $\frac{\text{I}}{\text{we}}$  propose to import to  $\frac{\text{my}}{\text{our}}$  licensed premises on prepayment of duty.—

Name of the firm from where and the place from which the import is to be made	The name, complete description and quantity of each kind of liquor which is to be imported and whether in bulk or bottles	The route by which it is proposed to import	The duty calculated to be leviable on the total quantity of liquor to be imported.

Date

Vendor

Sanctioned The applicant is directed to pay Rs.  
on account of duty at the treasury.

Collector.

Date

Received to-day Rs

as detailed above.

Date

Treasury Officer

NOTE —This application shall be kept pasted to the office copy of the pass printed under it

F. L 22

[RULES 555 AND 561(5) ]

— district, United Provinces

Permit for the import of Indian-made foreign liquor

No

date

19 .

Current to

- 1 Name and address of consignor
- 2 Name and address of consignee
- 3 Description of liquor
- 4 Quantity of liquor
- 5 Route
- 6 Duty realized or bond executed

Collector.

NOTE —One copy of the pass shall be given to the applicant the second copy shall be sent to the Chief Revenue authority of the place of export and the third copy shall be retained for record

F. L 23

(RULE 571 )

— district, United Provinces

Pass covering export by a wholesale vendor of duty-free and foreign liquor manufactured in the United Provinces to a place in British India

No

date

1. Name and address of consignor
- 2 Name and address of consignee
- 3 Description of liquor issued
- 4 Quantity of each kind of liquor issued
5. Place to which issued and route by which despatched
- 6 Duty prepaid
7. Date of despatch

Wholesale vendor.

NOTE —The wholesale vendor shall forward (i) one copy of the pass to the Collector of the district of export, (ii) one copy to the Chief Revenue authority of the place of import and (iii) one copy to the consignee and (iv) shall retain the fourth copy at the shop

## [RULE 561(5).]

*Register of permits for import of Indian-made foreign liquor on prepayment of duty*

Permit		Name and address of importer	Description of spirit	Quantity	Amount of duty.	Number and date of treasury receipt.	Remarks
No	Date						
1	2	3	4	5	6	7	8

## (RULE 592 )

*Register to be maintained by foreign liquor vendors.*

The register will be divided into four parts —

*Part I* —To consist of remarks by inspecting officers

*Part II* —This will show all receipts by the licensee. Entries should be made only on the dates on which supplies are received. A separate line should be given to each consignment and if the consignment consists of liquors of various kinds a separate line should be given to each kind of liquor also.

*Part III* —This part is reserved for sales. Where more than one licence is held for the same premises separate sale accounts must be maintained for the business done under cover of each licence. Similarly, in the case of licences for wholesale vend of foreign liquor both to licensed vendors and public (F L 2), separate sale accounts must be maintained for sales (1) to licensed vendors and (2) to the public. Sales to licensed vendors should be entered in Part IV of the register, and sales to the public in a separate sale account book. For this purpose separate sale account books in the same form as Part III of this register will be available on payment. One such book should be used by every holder of a licence (in form F L 2) for entering the sale to public and by every licensee who holds more than one licence for the same premises, for entering the sales under cover of each additional licence.

*Part IV* —This should show the total receipt of each kind of liquor during the day, the total sales and the balance at the end of the day. The total sales will be obtained by totalling the entries for the day as shown in Part III and the sales in the separate sale register maintained for each kind of licence or for sales to the public under a wholesale licence which authorizes such sales.

## PART I.

*Inspections by Excise and other officers*

Date and hour of inspection	Remarks.	Date and hour of inspection	Remarks

## PART II

*Name of licensee* \_\_\_\_\_ *licence held* \_\_\_\_\_

## Receipt account.

Date of receipt	Name and address of the firm from whom received	Number and date of pass (if any)	Kind of foreign liquor	Quantity received			Remarks.
				Gallons	Quarts	Pints	

**PART IV.**  
*Daily abstract of receipts, sales and balances.*

Date.	Name and address of purchaser in the case of sales to another licence- holder.	Whisky, Brandy, Gin and Rum of foreign manufacture			Whisky, Brandy, Gin and Rum of Indian manufacture			Other spirits and liqueurs			Port, Sherry, Claret, Champagne and wines of other sorts			Beer of foreign manufacture (including cider)			Beer of Indian manufacture		
		Gallons	Quarts	Pints.	Gallons	Quarts	Pints	Gallons	Quarts	Pints	Gallons	Quarts	Pints	Gallons	Quarts	Pints	Gallons	Quarts	Pints
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Date.	Whisky, Brandy, Gin and Rum of foreign manufac- ture				Whisky, Brandy, Gin and Rum of Indian manu- facture				Other spirits and liqueurs				Port, Sherry, Claret, Champagne and wines of other sorts				Beer of foreign manufac- ture (including cider)				Beer of Indian manu- facture.			
	Opening balance	Receipts.	Sales.	Closing balance	Opening balance	Receipts	Sales	Closing balance	Opening balance	Receipts	Sales	Closing balance	Opening balance	Receipts	Sales	Closing balance	Opening balance	Receipts.	Sales	Closing balance	Opening balance	Receipts.	Sales	Closing balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25

*Permit to import denatured spirit*

(In triplicate)

1. Name and address of the importer
2. Place from which the denatured spirit is to be obtained .
3. Name of the distillery or the firm from which the spirit is to be obtained .. .
4. Quantity of denatured spirit for which permit is given ..

*Signed.*

*Collector.*

NOTE —One copy shall be sent to the Chief Excise Authority of the exporting district, one shall be given to the importer and the third shall be retained in the office for record.

*Pass for transport of denatured spirit from licensed premises other than a distillery.*

No \_\_\_\_\_ Date

District

Name of licensed vendor

Name of purchaser

Quantity of spirit

Place to which transport is to be made

Date of issue of pass

*Signature of licensed vendor.*

*Pass for transport of denatured spirit from licensed premises other than a distillery.*

No \_\_\_\_\_ Date

District

Name of licensed vendor

Name of purchaser

Quantity of spirit

Place to which transport is to be made

Date of issue of pass

*Signature of licensed vendor.*



*Licence to manufacture in bond indigenous medicinal preparations containing alcohol formed by the process of distillation by an approved vaid or hakim.*

Licence is hereby given to \_\_\_\_\_ resident of \_\_\_\_\_ <sup>vaid</sup> <sub>hakim</sub> to manufacture indigenous medicinal preparations containing alcohol formed by the process of distillation at his factory situated in \_\_\_\_\_ taluk \_\_\_\_\_ district \_\_\_\_\_ from \_\_\_\_\_ until \_\_\_\_\_ subject to the following conditions and to such others as the Excise Commissioner may prescribe for the security of the revenue from time to time, the infraction of any of which with intent to defraud the revenue shall involve forfeiture of this licence in addition to the penalty imposed under the law in force for the time being —

1. That the premises in which the manufacture and storage of such preparations is carried on shall be secure and must be approved by the Collector. A plan of the premises together with a certificate of the capacity of each still to be used must be furnished to the Collector.

2 That a whole-time Excise Inspector with such other staff as the Excise Commissioner considers necessary shall be posted to supervise the manufacture, storage, and issue of all preparations on payment of duty. The pay of such officials shall be met by Government, provided that when the annual establishment charges exceed 10 per cent of the total of the duty payable to this province on issues from the bonded premises plus half the export duty, if any, is levied the excess shall be realized from the manufacturer.

3 That the manufacturer shall execute a bond for the payment of duty on all preparations manufactured under this licence before their removal from the licensed premises

4 That no process of distillation shall be carried on between sunset and sunrise

5 That each time it is proposed to manufacture a preparation the licensee shall give at least 12 hours' written notice to the Excise Inspector in charge giving full details of the ingredients proposed to be used. No process of manufacture shall be carried on except during the hours fixed for the attendance of the Excise Inspector, and under his direct supervision

6 That all finished preparations shall be delivered to the Excise Inspector who will gauge and prove them and store them in separate receptacles, properly gauged and provided with measuring rods in a secure room set apart for the purpose under the Government lock. The receptacles, measuring rods, etc., shall be provided by the manufacturer.

7 That a sample of each preparation shall be sent to the Chemical Examiner for determination of the alcoholic contents and for granting a certificate that the preparation cannot be used as a beverage

8 That the manufacturer shall bear the cost of all analysis made by the Chemical Examiner under these rules and shall not be entitled to any price for the samples taken for the purpose.

9 That all medicinal preparations manufactured under bond shall, before they leave the premises, be transferred to bottles, which shall be duly sealed or capsuled and shall bear a label containing the trade name of the preparation, the name of the manufacturer, the place of manufacture and the percentage of proof spirit contained in the preparation and no preparation shall be kept or sold otherwise.

10 That the manufacturer shall pay duty at the rates of Rs 5 per L P gallon on the alcoholic contents of such quantity of any preparation duly certified by the Chemical Examiner as he proposes to remove from bond, and on production of proof of the same the Excise Inspector in charge shall issue the quantity covered by the amount paid

11 The whole quantity issued under condition 10 above shall be transferred into bottles as required by condition 9.

12 That the manufacturer shall maintain such accounts as may be prescribed from time to time by the Excise Inspector in charge

District \_\_\_\_\_

Date \_\_\_\_\_ 19 .

Collector.

F. L 29.

(RULE 620)

*Form of application by an approved vaid or hakim for occasional permission to manufacture medicinal preparations containing alcohol formed by the process of distillation*

To

THE COLLECTOR

SIR,

I REQUEST that I may be permitted to manufacture \_\_\_\_\_ a medicinal preparation, containing alcohol formed by the process of distillation

(Particulars required under the rules )

- 1 Place of manufacture \_\_\_\_\_
- 2 Proposed date of manufacture \_\_\_\_\_
- 3 Capacity of the still, if any, will be used \_\_\_\_\_
- 4 Complete list of the ingredients to be used \_\_\_\_\_
- 5 Trade name of the finished product \_\_\_\_\_
- 6 Its approximate proof contents of spirit \_\_\_\_\_
- 7 Quantity proposed to be manufactured \_\_\_\_\_
- 8 Approximate time which the process of manufacture will take \_\_\_\_\_
- 9 Fees for this application deposited in the treasury \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

(Cf Gove  
notification  
XIII—127,  
November 8,

*Occasional permit to an approved vaid or hakim to manufacture medicinal preparations containing alcohol formed by the process of distillation*

Permit is hereby granted to \_\_\_\_\_, an approved vaid or hakim \_\_\_\_\_ to manufacture \_\_\_\_\_ (name of article), a medicinal preparation containing alcohol by the method of distillation, subject to the conditions contained in rule \_\_\_\_\_

(Particulars required under the rule )

- 1 Place of manufacture \_\_\_\_\_
- 2 Period of manufacture \_\_\_\_\_
- 3 Capacity of the still, if any, to be used \_\_\_\_\_
- 4 Complete list of the ingredients to be used \_\_\_\_\_
- 5 Approximate proof contents of spirit of the finished product  
\_\_\_\_\_
- 6 Quantity permitted to be manufactured \_\_\_\_\_

Signature \_\_\_\_\_

Collector \_\_\_\_\_

Date \_\_\_\_\_

F. L. 31.

(RULES 333 AND 335)

*General conditions binding on all retail shops for the sale of foreign liquor*

1 The licensee shall produce for inspection his licence on demand by officers who are duly authorized to do so

2 The licensee shall store all his stock of foreign liquor pertaining to his shop in the premises for which he holds the licence

3 Country spirit shall not be kept on the same premises

NOTE —This does not apply to canteen tenant licence

4 If the Excise Commissioner has prohibited the sale of any particular brand of foreign liquor as being unwholesome, that brand shall not be kept or sold under this licence

5 The sale strength of brandy, whisky and rum shall not be weaker than 25° under proof and that of gin not weaker than 35° under proof Reduction of strength of spirit, except under the special orders of the Excise Commissioner, is prohibited

N B —Canteen tenants are permitted to store and sell spirituous liquor diluted with mineral water with the permission of the General Officer Commanding

6 No sales of liquor shall be allowed in bottles of less capacity than 22 oz or greater than 26½ oz in the case of quart bottles and less than 11 oz or greater than 13 1/3 oz in the case of pint bottles

7 The guaranteed fluid contents of the bottles shall be clearly indicated in bold letters on the label in all cases, whether the liquor is bottled in India or abroad

8. No greater quantity of liquor than two imperial gallons or 12 reputed quarts or 24 reputed pint bottles shall be sold to any person at one time

9. No drug or deleterious substance shall be added to the liquor, nor shall any adulterated or deteriorated liquor be knowingly stored or sold

10. No transfer or sub-lease (whether entire or partial) of the business covered by the shop licence shall be made, nor shall the licensee be allowed to enter into private partnership in the business covered by the licence.

11. The licensee shall close his shop when ordered to do so by a Magistrate or a police officer not below the rank of sub-inspector.

12. The licensee shall not allow any person to conduct sales in his licensed premises unless the name of such person shall have been previously submitted to the Collector for approval and endorsed by him on the licence

13. The licensee shall not employ any person suffering from any infectious or contagious disease for any purpose in his licensed premises

14. Persons of bad character shall not be allowed to resort to the shop. The presence of suspicious characters shall be at once reported to the nearest police officer. Intoxication, gambling and disorderly conduct shall not be permitted on the premises

15. The licensee shall receive no other article but money in barter for any foreign liquor sold under this licence

16. Sales shall not be made to—

(a) soldiers or members of a soldier's family, except when such sale is expressly authorized by the Collector,

*Explanation*—"Soldier" does not include a commissioned officer, a member of the militia or the Indian Territorial Forces when not in uniform, a soldier in civil employ, or an Indian soldier absent on leave from his regiment

(b) camp followers, except when such sale is expressly authorized by the Collector :

*Explanation*—"Camp follower" means a follower whether on or off duty other than a private servant whom the vendor knows or has reason to believe to have a right to be in cantonment

NOTE 1.—The Collector shall authorize sales under clauses (a) and (b) above only in the case of licensed vendors of foreign liquor specially approved by the General Officer Commanding the division (or the Independent Brigade) or by the Officer Commanding the cantonment or camp, and then only the sale of such liquor as shall have been approved by the same authority in consultation with him. The terms of each permission must be recorded on the licence

NOTE 2.—Clauses (a) and (b) above do not apply to canteen tenant licences

(c) persons under eighteen years.

NOTE 3.—Breach of this condition is punishable under section 61 and cannot be compounded under section 74 of the Excise Act (IV of 1910)

(d) railway servants on duty ;

(e) police officers below the rank of sub-inspector, when in uniform ;

(f) officers of the Excise department below the rank of excise inspector, when in uniform.

(g) European vagrants under police custody

(h) insane persons ,

(i) persons known or believed to be intoxicated

17 Bottling and compounding of any liquor are prohibited. The alteration of the original labels under which spirits or fermented liquors have been received is also prohibited.

18 No person under the age of eighteen years shall be employed either with or without remuneration in the licensed premises.

19 Except with the previous permission in writing of the Excise Commissioner no women shall be employed with or without remuneration in the licensed premises

NOTE 1 —Conditions 18 and 19 do not apply to shop licenses for consumption on the premises

NOTE 2 —Infringements of conditions 18 and 19 are punishable under section 61 and cannot be dealt with under ss 64 & 74 of the Excise Act, (1A of 1910)









( 7 )

Volume II page 246—

After form F L 31 insert the following as form F L 32 :

## FORM F L 32

(RULE 762)

Permit to an Officer or Institution authorized to obtain spirit free of duty to <sup>transport</sup>~~export~~ the same from a distillery in the United Provinces or from a warehouse or bonded laboratory in Bengal to <sup>his</sup>~~the premises of the~~ <sup>premises</sup>~~institution~~

1. Name of officer or institution \_\_\_\_\_
2. Address \_\_\_\_\_
3. Quantity allowed to be obtained during a financial year—
 

(a) Rectified spirit .. ..	Gallons.
(b) Absolute alcohol .. ..	Pounds
*(c) Sophisticated spirit .. ..	Gallons.

4. Number and date of <sup>Government order</sup>~~Excise Commissioner's order~~ sanctioning the exemption \_\_\_\_\_

Permit is hereby granted to the <sup>Officer</sup>~~Institution~~ above-mentioned to obtain spirit in quantities noted above during each financial year subject to the following conditions :

(1) This permit should accompany each indent for the supply of the spirit and must accompany the application for a pass made by the distiller to the officer-in-charge of the distillery.

(2) The officer-in-charge shall after satisfying himself that the issue is in order, grant a <sup>transport</sup>~~export~~ pass in the prescribed form.

(3) The quantity of spirit issued shall be entered in the statement on the reverse

DATED ALMORAHAD :

\_\_\_\_\_  
L.C.S.,\_\_\_\_\_  
Excise Commissioner. U. P.

\* Sophisticated spirit is not allowed duty-free to any officer or institution in the United Provinces and Bihar and Orissa.

[List no. 6, dated June 11, 1934.]

## PRIVATE DISTILLERY SERIES

Number	Description of form.	Rule, &c., where prescribed	Printed at page
P D 1	Licence to work a distillery in private premises	673	249
" 2	Licence to work a distillery in Government premises granted to a contractor for the supply of country spirit	673	249
" 3	Lock Ticket	709	251
" 4	Stock Register of Government Property	778	251
" 5	Inspector's diary	779	252
" 6	Gauge register of receivers and vats	780	253
" 7	Gauge register of wash backs	780	253
" 8	Distiller's declaration of wash	781	253
" 9	Statement of wash made and spirit obtained therefrom	782	254
" 10	Weightment register	783	255
" 11	Register of issues of spirits other than country spirit at fixed strength	784	256
" 12	Ledger for plain spirit	785	257
" 13	Ledger for denatured spirit	786	258
" 14	Ledger for sophisticated spirit	787	259
" 15	Form of General Bond to be executed on the removal of spirit from the distillery for transport or export without payment of duty	419 & 567	260
" 16	Form of Special Bond to be executed on the removal of spirit from distilleries, without payment of duty	419 & 567	261
" 17	Register of bonds	789	262
" 18	Application for issues of spirit under bond	418 & 754	262
" 19	Application tendering duty for the removal of foreign spirit	758	263
" 20	Application for issue of spirit against advance deposit	790	263
" 21	Application for issue of spirit duty free	762	264
" 22	Register of issues of spirit against advance deposit	790	264
" 23	Account current of excise duty paid in advance	790	265
" 24	Register of duty free issues	762	265
" 25	Pass for removal of spirit from distillery	750	266
" 26	Advice to accompany pass in the case of issues under bond	754	266
" 27	Monthly abstract of issues	792	270



P. D. 1.

(RULE 673.)

*Licence to work a distillery in private premises.*

Name of licence-holder(s) \_\_\_\_\_

Licence is hereby granted to \_\_\_\_\_ resident(s) of \_\_\_\_\_ (1) to manufacture spirit in their distillery situated at \_\_\_\_\_ (2) to supply it to warehouses within their contract area and (3) to sell it to such licensed vendors and other persons as are entitled to purchase spirit direct from distillery subject to (i) rules relating to import, export and transport of spirit contained in Chapters VII and VIII of the Excise Manual, (ii) rules relating to manufacture of spirit in distilleries contained in Chapter IX of the Excise Manual and (iii) to such other rules as may from time to time be made by the Excise Commissioner for the security of Excise revenue. The infraction of any of the rules hereinbefore enumerated shall involve forfeiture of the licence in addition to such other penalties as may be prescribed under the United Provinces Excise Act, 1910

ALLAHABAD :

Dated 19 .

Excise Commissioner,

United Provinces.

P. D 2.

(RULE 273.)

*Licence to work a distillery in Government premises granted to a contractor for the supply of country spirit*

Licence is hereby granted to \_\_\_\_\_ resident of \_\_\_\_\_, hereinafter called the licensee to manufacture spirit in his distillery situated in the Government distillery premises at \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_

## CONDITIONS

- 1 The licensee shall observe all duly sanctioned rules and regulations applicable to the manufacture, issue and sale of spirit
- 2 The Government will erect and maintain in proper order all permanent buildings, wells, water channels and drains necessary for a distillery
- 3 The licensee shall, subject to the previous approval of the Excise Commissioner, supply and erect all plant and appliances necessary for the production, storage and transport of spirit
- 4 No alterations in the buildings or fixed plant shall be made without the previous sanction of the Excise Commissioner.
- 5 The licensee shall make such arrangements as may be directed to remove waste water and refuse or to abate any nuisance caused in working the distillery

6 The licensee shall pay rent at the rate of Rs 1,000 per annum in quarterly instalments

7 The licensee shall be responsible for all damage to Government property beyond that done by fair wear and tear

8 At the expiration of the contract for the supply of country spirit in connection with which this licence is granted, the licensee will be entitled to demand that all sanctioned plant used at the distillery in connection with the manufacture and storage of country spirit be bought from him by the succeeding contractor at a valuation made either by mutual settlement or under the orders of the Excise Commissioner

Provided—

(1) that if the licensee wish to claim the benefits of this clause, he shall give notice of his intention six months before the expiry of the contract,

(2) that the claim under this clause shall be permissible in respect of only such plant as was necessary and regularly used for the manufacture and storage of country spirit for supply under this agreement

9 Similarly, the licensee shall be bound to purchase the above-mentioned articles from the outgoing contractor on the above conditions. If he fails to pay up the price either amicably settled or fixed by the Excise Commissioner, the contract shall be liable to be cancelled and the Excise Commissioner may pay the price to the outgoing contractor from any sum which may be lying to the credit of the new contractor in any Government treasury in the United Provinces

10 As security for the due fulfilment of the conditions of this licence the licensee shall deposit with the Excise Commissioner Rs 1,000 in Government promissory notes of equivalent market value or in such other form as the Excise Commissioner may approve

*Excise Commissioner,  
United Provinces.*

---

#### COUNTERPART AGREEMENT

I, \_\_\_\_\_, the  
above named licensee for myself, my heirs, legal representatives, and  
assigns hereby agree to all the terms and conditions hereinbefore  
written and expressed

*Date*

19 ,

*Witness .*

*Signature*

Loch tich et.

On 1 Off		On 1 Off
On 2 Off		On 2 Off
On 3 Off		On 3 Off

(RULE 778.)

Serial number	Description.	Mark	Date of receipt	Remarks
1	2	3	4	5

P D 5.  
(Rule 779 )  
Inspector's diary.

Gauges, gravities and proofs taken															
Date.	Hour.	Wash						Spirits				Number of lock ticket			
		As decreed by distiller.		As found by inspector.		Gravity taken by inspector before going to still	Number of receiver or vat	Dip.	Temperature	Indication.					
		Quantity.	Gravity	Quantity.	Gravity										
		Number of back.	4	5	6						7	8	9	10	11
Inspector's initials.	Remarks.	Put on	Taken off.	Remarks.	Inspector's initials.										

( 253 )

P. D. 6.

(RULE 780.)

*Gauge register of receivers and vats*

No. \_\_\_\_\_

Table of dimensions	Wet inches	Gallons									
		Tenths of an inch									
		0	1	2	3	4	5	6	7	8	9

P. D. 7.

(RULE 780 )

*Gauge register of wash backs.*

No. \_\_\_\_\_

Table of dimensions	Dry inches	Gallons	Area of a tenth

P. D 8.

(RULE 781 )

*Distiller's declaration of wash*

I hereby declare that the gravity of wash made this day is, according to the prescribed saccharometer, corrected for temperature, \_\_\_\_\_degrees, that the total quantity made is \_\_\_\_\_gallons and that the quantity of materials used is as follows —

				Maunds	Seers	Number of wash back	Quantity of wash in gallons
Gur	..	..	..				
Molasses	..	..	..				
Mahua	..	..	..				

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19

*Distiller or Manager.*





P. D. 10.

(RULM 783.)

Weightment register.

Number and mark of cask.	1	Date of issue.	Weight in lbs.			Hydrometer indication.	7	Weight per gallon	8	Comments of cask.	9	Quantity drawn off by measure before weighing.	10	Quantity issued (bulk gallons)	11	Bull's head of cask inches and tenths.	12	Wet inches and tenths.	13	Temperature.	14	Indication.	15	Strength.	16	L. P. gallons issued.
			Of empty cask.	4	5	Of spirit issued.																				

*Register of issues of spirits other than country spirits at fixed strengths.*

Issued on pass		Destination, purpose, or name and address of consignee	Number of vessels in which issue made	Bulk gallons.			Temperature	Indication	Strength	L P gallons.			Rate of duty	Amount of duty realized	Number and date of trea- sury receipt or note—If debited against advance duty free or in bond	Date when receipt for spirit sent under bond or duty- free received
Number	Date			Plain spirit (in- cluding recti- fied spirit)	Denatured spirit	Sophisticated spirit				Plain spirit	Denatured spirit	Sophisticated spirit				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
														R s n p		

P. D. 12.

(RULE 785 )

*Ledger for plain spirit (including rectified spirit) and spiced country spirit.*

Date.	Receipts in L. P. gallons.		Total receipts L. P. Column 2 + column 3	For rectification, redistillation, denaturation or sophistication, L. P. gallons	Issues in L. P. gallons as per register P D 11								Total issues, L. P. gallons	Amount of duty	Rs. a	Inspector's initials.		
	From spirit receiver	From other sources			Duty paid		Duty-free		Under bond									
1	2	3	4	5	At full rate	At reduced rate	To United Provinces	To other provinces	Under bond to other provinces	Plan.	Spiced.	To other provinces	Duty paid to other provinces	15	16	17	18	19

*Ledger for denatured spirit*

[illegible]

P. D 14

(RULE 787 )

*Ledger for sophisticated spirit*

Stock										Issues (as per register P. D. 11)										
Receipts during the month										Duty paid (L P Gallons)										
Plain spirit for sophistication at time of issue in cask.		Plain spirit sophisticated in vat								Amount of duty.										
Date.	L. P. gallons (P. D. 12, column 5)	Date	Number of vat	L. P. gallons (P. D. 12, column 5)	Amount of caramel used.	L. P. gallons due to observation charged with duty	Date	Destinat on	Number of pass	To Commissariat. (L P Gallons)	Under bond to other provinces. L. P. Gallons	To United Provinces.	To other provinces	In respect of observation	Rs a	17	18	19	20	
1	Remaining at end of last month (L. P Gallons)	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	Amount of duty.	Date when receipt for spirit sent under bond received (L. P. Gallons)	Remarks.	Inspector's initials.

P. D 15.

(RULES 419 AND 567)

*Form of General Bond to be executed on the removal of spirits from distilleries for  $\frac{\text{transport}}{\text{export}}$  without payment of duty.*

Know all men by these presents that we \_\_\_\_\_ (hereinafter called the distillers) are bound to His Majesty's Secretary of State for India in Council in the sum of Government Rupees \_\_\_\_\_ to be paid to the said Secretary of State in Council, for which payment we bind ourselves and our legal representatives.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19

(Signed )

( )

WHEREAS the distillers have been permitted from time to time to  $\frac{\text{transport}}{\text{export}}$  spirits from their distillery at \_\_\_\_\_ to all or any of the bonded warehouses mentioned in the passes covering such  $\frac{\text{transport}}{\text{export}}$  without previous payment of duty

The conditions of this obligation are —

- (1) that the distillers or their legal representatives shall not at any one time so  $\frac{\text{transport}}{\text{export}}$  or so have  $\frac{\text{transported}}{\text{exported}}$  and not accounted for under the next following condition, any quantity or quantities of spirits, the duty or the aggregate duty on which at the rate of Rs. \_\_\_\_\_ per L P gallon shall exceed the said sum of Rs. \_\_\_\_\_,
- (2) that the distillers or their legal representatives shall within the time mentioned in the pass issued by the officer in charge of the distillery on each occasion of the  $\frac{\text{transport}}{\text{export}}$  of spirits, deliver or cause to be delivered the spirits so transported on that occasion into the custody of the officer in charge of the bonded warehouse mentioned in the pass, or shall on demand pay or cause to be paid to the said Secretary of State for India in Council duty at the above rate per gallon for all or any portion of the spirits then so  $\frac{\text{transported}}{\text{exported}}$  which shall not be so delivered subject to such allowance for drayage and wastage as may be duly sanctioned, and
- (3) that if the distillers or their legal representatives shall well and truly keep and perform all the conditions hereinbefore recited, then this bond shall be void, otherwise the same shall remain in full force

Signed in the presence of

Place

Collector of \_\_\_\_\_

Date

on behalf of the Secretary of State

(RULES 419 AND 567 )

*Form of Special Bond to be executed on the removal of spirits  
from distilleries for  $\frac{\text{transport}}{\text{export}}$  without payment of duty.*

Know all man by these presents that we \_\_\_\_\_  
(hereinafter called the distillers) are bound to His Majesty's Secretary of  
State for India in Council in the sum of Government Rupees \_\_\_\_\_ to  
be paid to the said Secretary of State in Council, for which payment  
we bind ourselves and our legal representatives

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19

(Signed )

(            ),

WHEREAS the distillers have been permitted to remove \_\_\_\_\_  
gallons of spirits of the strength of \_\_\_\_\_ degree  $\frac{\text{under}}{\text{over}}$   
London proof from their distillery at \_\_\_\_\_ to the  
bonded warehouse at \_\_\_\_\_, without previous payment  
of the duty thereon

The condition of this obligation is that, if the distillers or their  
legal representatives shall, on or before the expiration of \_\_\_\_\_  
days from the date hereof, deliver or cause to be delivered the above-  
mentioned \_\_\_\_\_ gallons of spirits into the custody of the officer  
in charge of the said bonded warehouse or shall on demand pay or  
cause to be paid to the said Secretary of State in Council duty at the  
rate of Rs \_\_\_\_\_ per L P gallon on all or any portion of the  
abovementioned \_\_\_\_\_ gallons of spirits which shall not be so  
delivered subject to such allowance for dryage and wastage as may be  
duly sanctioned then this bond shall be void otherwise the same  
shall remain in full force

Signed in the presence of

Place

Collector of \_\_\_\_\_

Date

on behalf of the Secretary of State





( 263 )

P. D 19

(RULE 758)

*Application tendering duty for the removal of foreign spirit.*

To

*The officer in charge of the Treasury at*\_\_\_\_\_.

PLEASE receive Rs \_\_\_\_\_ being the duty on \_\_\_\_\_ gallons of \_\_\_\_\_ spirit as specified below, to be removed from the \_\_\_\_\_ distillery in the \_\_\_\_\_ district, and to be consigned to in the district of \_\_\_\_\_

Quantity	Strength	Quantity in terms of L P	Rate of duty per gallon L. P	Total duty.
	2	3	4	5

(Signed.)

Dated 19

No of chalan

Received payment Rs

Dated 19

*Treasury Officer*

NOTE — This application must be presented in duplicate, one copy will be returned to the tenderer and the other retained in the Treasury

P D 20.

(RULE 790)

*Application for issue of spirit against advance deposit.*

*Dated*\_\_\_\_\_ 19 .

No \_\_\_\_\_

To

*The Officer in charge*\_\_\_\_\_ *Distillery*

SIR,

KINDLY grant us passes for the issue of spirits as detailed below, the duty on which is to be debited against our advance deposit

We have, etc ,

(Signed )

Name of consignee	Description of spirit	Quantity	From vat No.

P. D. 21.  
(RULE 762)

Dried \_\_\_\_\_ 12

No \_\_\_\_\_

To

The Officer in charge\_\_\_\_\_Disalleru.

**SEE**

KINDLY grant us a pass, duty-free, for the issue of \_\_\_\_\_ gallons  
of \_\_\_\_\_ required for the use of the \_\_\_\_\_  
as per original letter enclosed No \_\_\_\_\_ of \_\_\_\_\_  
from \_\_\_\_\_

We have, etc ,  
(Signed )

\*Here enter description of space

P. D 22

(RUL- 790)

*Register of issues of spirits against advance deposit for duty.*

	Rs	a	p
Balance of advance outstanding to the credit of the dealer			
Amount paid in advance as per challan No. dated .			
Ditto ditto			
Total			
Deduct duty on issues shown hereunder			
Balance carried forward			

## ISSUES

[illegible]



Dated \_\_\_\_\_ 19 .

To  
The Officer in charge\_\_\_\_\_Distillery

We have, etc.,  
(Signed.)

P D 22

(RULE 790)

	Rs	a	p
Balance of advance outstanding to the credit of the distiller .			
Amount paid in advance as per chalan No                  dated .. Ditto    ditto			
Total			
Deduct duty on issues shown hereunder .			
Balance carried forward .			

[illegible]



P D 25  
(RULE 750)

(2)  
Pass for the removal of spirits from Messrs.

distillery

No. dated 19

Current to

- 1 Name of consignor
- 2 Name of consignee
3. Name of place to which issued
4. Description of spirit
- 5 No and date of permit (if any)

{ Duty paid Rs a p  
6. { Duty free  
      { In bond

7. For details, see reverse

Officer in charge

(1)  
Pass for the removal of spirits from Messrs.

distillery

No. dated 19

Current to

1. Name of consignor
- 2 Name of consignee
- 3 Name of place to which issued
- 4 Description of spirit
5. No and date of permit (if any)

{ Duty paid Rs. a. p.  
6. { Duty free  
      { In-bond

7 For details, see reverse

Officer in charge

(3)  
Pass for the removal of spirits from Messrs.

distillery

No. dated 19

Current to

- 1 Name of consignor
- 2 Name of consignee
- 3 Name of place to which issued
- 4 Description of spirit
- 5 No and date of permit (if any)

{ Duty paid Rs a p.  
6. { Duty-free  
      { In bond

7 For details, see reverse

Officer in charge.

(2)

(3)

1	Mark and number
2	Weight of cask containing spirit as consigned.
3	Weight of cask when empty.
4	Contents in gallons
5	Strength.
6	Gallons
7	Strength

Received.	
6	Strength
7	

1	Mark and number.
2	Weight of cask containing spirit and consigned.
3	Weight when empty.
4	Contents in gallons
5	Strength
6	Gallons
7	Strength

Received.	
6	Strength
7	



P. D. 26.

(RULE 754)

*Advice to accompany pass in the case of issue under bond*

## -Distillery

Dated\_\_\_\_\_

SIR,

THE undermentioned—casks of—spirits have this day been delivered from this distillery under the bond of— for removal to—. The time allowed for transit is— days. Kindly examine the casks on arrival and note the results on the reverse.

I am,

SIR,

Your most obedient servant,

*-Inspector,*

*-Distillery.*

[illegible]

\_\_\_\_\_Bonded Warehouse.

Certified that the \_\_\_\_\_ casks of \_\_\_\_\_ spirits, detailed on the other side hereof have this day been received and examined. The result of the examination is given below.

\_\_\_\_\_Bonded Warehouse.

\_\_\_\_\_*Assistant Excise Commissioner*

[illegible]

## Monthly abstract of issues from Distillery.

Spirits coloured or sophisticated to resemble imported spirits				Dona- tured spirit		Rectified spirits of wine										Country spirit																																									
To United Provinces		To other Provinces				To United Prov- inces		To other Provinces						To United Provinces.				To other provinces																																							
Duty-paid (L P gallons)		Amount of duty		Duty paid (L P gallons)		At full rate (L P gallons)		At reduced rate (L P gallons)		Amount of duty		Duty paid.		Export duty		In bond (L P gallons).		Duty-paid.		In bond L P. gallons		Remarks.																																			
1	Duty-paid (L P gallons)	2	Amount of duty	3	Duty paid (L P gallons)	4	Amount of duty	5	Export-duty	6	In bond (L P gallons)	7	To United Provinces (bulk gal- lons)	8	To other provinces (bulk gal- lons)	9	At full rate (L P gallons)	10	At reduced rate (L P gallons)	11	Amount of duty	12	Duty-free (L P gallons)	13	At full rate (L P gallons)	14	At reduced rate (L P gallons)	15	Amount of duty	16	Export duty	17	In bond (L P gallons).	18	Duty-free (L P gallons)	19	Spiced spirits (bulk gallons)	20	Plain 35 U P (bulk gallons)	21	Plain 60 U P (bulk gallons)	22	Amount of duty	23	Spiced	24	Plain.	25	L P. gallons.	26	Amount of duty	27	Export duty.	28	In bond L P. gallons	29	

## BREWERY SERIES.

Number.	Description of form	Rule, etc , where prescribed	Printed at page
B 1	Register of beer manufactured, issued and balance remaining in store in the brewery	815(a)	273
„ 2.	Register of beer returned unsold to the brewery .	815(b)	„
„ 3	Pass for removal of beer from brewery	807	„
„ 4	Certificate for refund of duty on beer returned unsold to brewery	813	274
„ 5	Bond for removal of beer from brewery without payment of duty.	805	„
„ 6	Licence to work a brewery	802	275
„ 7	Statement of account of licensed brewery for the quarter	816 & 817	276
„ 8	Statement of breweries in operation during the year	Appendix F	277



## B 1

## [RULE S15(a)]

*Register of beer manufactured issued and balance remaining  
in store in the brewery*

Date	Balance at beginning of day	Quantity manufac- tured	Issues			Balance at close of day.
			Quantity issued	Person to whom con- signed	Place to which consigned	
1	2	3	4	5	6	7

NOTE —(1) The closing balance should be entered on any day on which either manu-  
facture or issue takes place

(2) When stock-taking takes place, a note of the actual balance ascertained  
should be made, and this balance carried on from the beginning of the  
next day.

## B 2.

## [RULE S15(b)]

*Register of beer returned unsold to the brewery*

1	2	3	4	5	6	7	8	9
Quantity returned unsold	Original gravity	Date of issue	Date of return	Person by whom returned	Place from which returned.	Cause of return.	How dis- posed of	Date of dis- posal.

## B 3

## (RULE S07)

*Pass for removal of beer from brewery.*

(In triplicate)

Register No \_\_\_\_\_

Pass from the licensed brewery of \_\_\_\_\_  
at \_\_\_\_\_ in the district  
of \_\_\_\_\_, the undermentioned quantity  
of \_\_\_\_\_, viz \_\_\_\_\_ gallons,  
and contained in casks marked as below consigned to \_\_\_\_\_  
at \_\_\_\_\_ in the district of \_\_\_\_\_.

This pass will continue in force for \_\_\_\_\_ days from  
this date

Quantity of despatch

Imperial gallons \_\_\_\_\_

Name of Brewery \_\_\_\_\_

Original Gravity \_\_\_\_\_

Signature of Collector, District Excise Officer or Brewer.

B. 4

(RULE 813.)

*Certificate for refund of duty on beer returned unsold to brewery.*

I, \_\_\_\_\_, hereby certify that the undermentioned duty was paid by \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ at \_\_\_\_\_, as per receipt enclosed, that the whole (*viz* gallons) of the beer on which the said duty was paid has been returned unsold to the brewery from which it was issued, and that the original gravity of the beer on which refund of duty is hereby claimed is not less than the original gravity of the beer when issued, *viz*

*Signed**Date*

Duty paid of which refund is claimed, Rs. \_\_\_\_\_

B 5.

(RULE 805)

*Bond for removal of beer from brewery without payment of duty.*

Know all men by these presents that we \_\_\_\_\_ of \_\_\_\_\_ and \_\_\_\_\_ of \_\_\_\_\_ of \_\_\_\_\_ are jointly and severally held and firmly bound unto the Secretary of State for India in Council, his successors in office or assigns, in the sum of Rs \_\_\_\_\_, to be paid to the Secretary of State for India in Council, his successors in office or assigns, for which payment, well and truly to be made, we jointly and severally bind ourselves and any two of us, and each of us bind himself and each and every one of our respective heirs, executors, administrators and representatives by these presents, sealed with our seals, dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_.

Whereas the above bounden \_\_\_\_\_ are justly and truly indebted to the Secretary of State for India in the sum of Rs \_\_\_\_\_, being the full amount of duty payable to the Secretary of State for India at the rate of Rs \_\_\_\_\_ per gallon, for \_\_\_\_\_ gallons of beer manufactured at the \_\_\_\_\_ brewery in \_\_\_\_\_ district, which the said \_\_\_\_\_ have been allowed to remove without prepayment of duty, and whereas the said \_\_\_\_\_ have agreed to pay to the Secretary of State for India in Council at the treasury at \_\_\_\_\_ duty at the rate of \_\_\_\_\_ and whereas the said \_\_\_\_\_ have agreed to become surety for the due performance by the said \_\_\_\_\_ of the said agreement: now the

condition of the above written obligation is such that, if the above bounden \_\_\_\_\_, their or his heirs, executors, administrators or representatives, or some or one of them do and shall within the time prescribed by the Collector or Excise Commissioner, well and truly pay or cause to be paid to the Secretary of State for India in Council at the aforesaid treasury all duty payable as aforesaid on said beer removed without prepayment of said duty, then this bond shall be null and void, otherwise it shall remain in full force and virtue

*Signed, sealed, and delivered*

*Signed, sealed, and delivered.*

*Signed, sealed, and delivered*

B 6

(RULE 802.)

*Licence to work a brewery.*

Register No \_\_\_\_\_

Licence to work a brewery is hereby granted to \_\_\_\_\_  
at \_\_\_\_\_ in the district of \_\_\_\_\_

subject to the conditions prescribed in rule 805 of the Excise Manual, and to such other rules for the security of the revenue as the Chief Revenue Authority may issue from time to time, the infraction of any of which rules with intent to defraud the revenue, will involve forfeiture of licence

This licence shall have effect until March 31, 19 , after which date it shall cease to be in force, unless formally renewed

District \_\_\_\_\_ }  
Date \_\_\_\_\_ }

*Collector*



B 7

(RULES 816 AND 817)

Statement of account of the licensed brewery at \_\_\_\_\_ for the quarter \_\_\_\_\_

1	2	3	4	5	6	7	8	9	10	11	12	13
Month	Issues from brewery			Returned unsold— issued as—			Payments				Amount secured by bond	Remarks
	Duty prepaid	Under bond for payment	Total issues columns 2 and 3	Duty prepaid	Under bond for payment	Total returned unsold, columns 5 and 6	In advance in column 2	At close of quarter on issues in column 3.	Total payments	Refunds claimed on quantity shown in column 5		
	Gals	Gals	Gals	Gals	Gals	Gals	Rs	Rs	Rs	Rs	Rs	Here explain any difference between the issues in columns 2 and 3 and the duty realized during the quarter in columns 8 and 9
Total for quarter												

Dated \_\_\_\_\_

Certified that the accounts of the brewery and the stock of beer in hand have been examined as required by rule 817 of the Exercise Manual and have been found to be correct

Dated \_\_\_\_\_

Breiter

Collector

*Statement of breweries in operation in \_\_\_\_\_ during the year.*

Serial number	Name of town or station at which located.	Year in which established	Average daily number of persons employed during the year	Estimated outturn in gallons of malt liquor during the year.	Remarks.
1	2	3	4	5	6

NOTE (1).—The figures in column 4 should either be taken from the statement prepared under the Factories Act, or, in the case of breweries, for which returns under the Factory Act are not required, worked out by dividing the aggregate number of daily attendances of both permanent and temporary employees by the number of days in each year during which the factory or business was working.

NOTE (2).—The same form is used in submitting the statement to the Excise Commissioner



## INTOXICATING DRUGS SERIES.

No of form	Description of form	Rule where prescribed	Printed at page
I D 1	Notice calling for tenders for the supply of intoxicating drugs.	827	231
" 2	Form of tender . . . . .	827	233
" 3	Licence for the wholesale supply of intoxicating drugs	827	234
" 4	General Bond for transport of intoxicating drugs without payment of duty.	886	237
" 5	Bond for export of <i>ganja</i> to the United Provinces without payment of duty in Bengal	869 (note)	239
" 6	Application tendering duty and contract price for intoxicating drugs	853	290
" 7	Pass book for removal of drugs from a bonded warehouse to shops	855	291
" 8	Application for permit to import <i>ganja</i> and <i>charas</i>	870	,
" 9	Application for permits for the transport of drugs	887	292
" 10	Permit for import of intoxicating drugs into the United Provinces (In triplicate)	871	293
" 11	Permit for transport of intoxicating drugs under bond	887	294
" 12	Application tendering duty for export of <i>bhang</i>	878(2)	295
" 13	Pass for transport of drugs or for export of drugs to Indian States under bond	877—889	,
" 14	Licence for retail sale of intoxicating drugs	896	296
" 15	Licence to collect as <i>bhang</i> hemp plants growing spontaneously	832	300
" 16	Licence to sell <i>bhang</i> by wholesale by export to other provinces or to Indian States	895	302
" 17	Statement of sales of <i>bhang</i> .	833(3)	"
" 18	Register of receipts of intoxicating drugs . .	850(5)	303
" 19	Register of issues of intoxicating drugs . .	852	304
" 20	Card attached to bundles of drugs on deposit .	851	305
" 21	Monthly comparative statement of issues of drugs to retail shops	863	"
" 22	Statement of transit wastages	865(a)	306
" 23	Statement of storage wastages	865(b)	"
" 24	Statement of issue wastages . .	865(c)	307



## (RULE 827 )

## NOTICE.

*Tenders for the supply of intoxicating hemp drugs*

1 TENDERS are hereby invited from any one person or firm in India for the exclusive privilege of supplying the intoxicating hemp drugs *ganja*, *charas*, and *bhang* to the licensed vendors of any one, or any combination of two, of the eight areas in the United Provinces of Agra and Oudh, enumerated in the attached schedule for the term of three years commencing on April 1, 19 and ending on March 31, 19 . No tender will be accepted for supply of more than two areas.

2 Except with the special sanction of the Excise Commissioner the *ganja* to be supplied must be the Baluchai variety obtained from Rajshahi Bengal, the *charas* from the Punjab, and *bhang* from any of the districts of Saharanpur, Muzaffarnagar, Bareilly, Pilibhit, Bijnor, Naini Tal, Kheri, Bahraich, Gonda, Basti, and Gorakhpur, and all drugs must be of the best quality.

3 The tender must specify the price per seer, exclusive of the duty, at which the tenderer is prepared to supply the three drugs *ganja*, *charas*, and *bhang* at all the bonded warehouses situated in the contract area, as enumerated in column 4 of the schedule. The tender must be in multiples of four annas for *ganja* and *charas* and in even annas for *bhang*. The price per seer will be the same at all the warehouses in the same contract area.

N B.—The price tendered for *ganja* shall be the price per seer exclusive of the duty and cost price of the drug duly announced annually by the Commissioner of Excise and Salt, Bengal, prior to the commencement of each year of the contract. The cost price per seer thus announced shall together with the price tendered, be the contract rate for the excise year succeeding the date of the said announcement.

4 The rates of excise duty are at present as noted in the schedule, but Government reserve to themselves the right of revising them either before or during the term of the contract, if expedient. The average annual consumption during the three years ending March 31, 19 , is as noted against each district.

5 Government bonded warehouses are at present situated at the places enumerated in column 4 of the schedule, but the Government reserve the right of opening any new or closing any old warehouse during the period of the contract. The contractor shall be bound to arrange to store and issue drugs from all warehouses within his area as sanctioned by Government from time to time. All articles necessary for the storage, handling, weighing, and issue of drugs must be provided by the contractor.

6 Where the accommodation at the bonded warehouses provided by Government is insufficient for the storage of a sufficient quantity of *bhang* to meet the requirements of a contractor he must provide and maintain, at his own expense private warehouses for the purpose at places and in buildings approved by the Collector for the purpose.

7. All the articles supplied to a bonded warehouse, in accordance with clause 5, must be approved by the Excise Commissioner. Should the contract, at the end of its term, not be renewed to the same contractor, the succeeding contractor shall be required, if the outgoing contractor so demand, to purchase the articles so supplied and in case of dispute regarding their prices the decision of the Excise Commissioner shall be final. The incoming contractor shall pay the price as awarded within a month from the date of the award in default of which the contract shall be liable to be cancelled and the Excise Commissioner may pay the sum due to the outgoing contractor from any sum which may be lying to the credit of the new contractor in any Government treasury.

8. All warehouse operations shall be performed under Government supervision, the cost of which will be met by Government.

9. Tenders should be in the annexed form and should be in sealed covers, superscribed with the words "TENDER FOR THE SUPPLY OF INTOXICATING HEMP DRUGS" and should reach the Excise Commissioner, United Provinces, Allahabad, not later than

NOTE.—Tenders from the Punjab may be submitted either direct to the Excise Commissioner, United Provinces or through the Senior Secretary to the Financial Commissioner, Punjab, who will forward them to the Excise Commissioner, United Provinces.

10. Full power is reserved to accept such tender as may be deemed best for the public interests and to reject any of those received without reasons being assigned.

11. The parties whose tenders have been accepted will be required to deposit, within one week after the decision has been communicated to them, a sum of Rs 5,000 (five thousand) in cash or Government securities, the market value of which is equivalent to the amount, as security for the due fulfilment of the contract of each contract area.

12. The licence to be granted to the contractors shall be in the attached form, the counterpart of which will be signed by the contracting party.

13. After final acceptance of the tender the tenderer will not be permitted to add any name to that mentioned therein or to transfer the contract to any other person or firm, except with the approval of the Excise Commissioner.

14. The tender must be accompanied by a statement giving particulars of excise contracts (if any) held by the tenderer during the current and the previous year, and any information necessary to show that his financial position is satisfactory. The tenderer must also clearly state whether he holds any interest in any other tender which has been, is being, or is going to be offered for the same or any other area at these settlements.

NOTE.—If the information supplied by the tenderer along with the tender under this or any other condition of the tender notice is later found to be false the contract shall be liable to be cancelled and the security deposit forfeited.

15. Tenderers are warned against submission of a tender of an unduly speculative character. No revision of rates will be considered during the term of the contract.

ALLAHABAD

The

19

Excise Commissioner,

United Provinces.

I. D. 2

(RULE 827 )

*Tender for the supply of intoxicating hemp drugs.*

To

THE EXCISE COMMISSIONER,

UNITED PROVINCES,

ALLAHABAD

SIR,

I beg to apply for a contract for the supply of intoxicating hemp drugs for area no \_\_\_\_\_ as indicated in the schedule annexed to the notice calling for tenders for the triennium ending March 31, 19 \_\_\_\_\_. The rates at which I am prepared to supply the drugs are given below —

(1) *Ganja* at \_\_\_\_\_ per seer in addition to such price as may be fixed for each financial year by the Commissioner of Excise and Salt, Bengal

(2) *Chaias* at \_\_\_\_\_ per seer

(3) *Bhang* at \_\_\_\_\_ per seer

2 In the event of the contract being allotted to me I undertake to abide by all the conditions of the licence and all the rules relating to the supply of hemp drugs that may be framed from time to time under the United Provinces Excise Act, 1910, or under any law relating to hemp drugs that may be in force in British India. I also declare that the information supplied by me here and on the reverse is full and accurate

*Signature of the tenderer*

( Reverse )

*Date*

Full name and caste

Present occupation

Present address

I—Particulars of Excise contracts held by the tenderer, if any, at present—

(a) in the United Provinces,

(b) in other provinces or states

II—Particulars of Excise contracts held in the previous six years, if any—

(a) in the United Provinces,

(b) in other provinces or states

III—Information relating to the financial position of the tenderer

IV—Particulars of any interest in any other tender which has been, is being or is going to be offered for the same or any other area at these settlements

V—Any other claims which the tenderer has for the award of the contract

*Signature of the tenderer.*



## I. D 3

## (RULE 827)

*Licence for the wholesale supply of the intoxicating hemp drugs under the contract supply system*

LICENCE is hereby given to \_\_\_\_\_ hereafter called the contractor, under and subject to the provisions of the United Provinces Excise Act, IV of 1910, as subsequently amended, and the rules made thereunder, for the exclusive wholesale supply of intoxicating hemp drugs for sale at the warehouses mentioned in the attached schedule for a term of \_\_\_\_\_ years from April 1, 19

2 The issue of the said intoxicating hemp drugs from the said warehouses shall be made at the rates mentioned in the schedule

3 The intoxicating hemp drugs supplied shall be pure, fresh and of the best quality The *charas* shall not be machine dried nor shall have been imported into India more than two years before it is supplied The *ganja* shall be of the latest crop and the *bhanga* shall be of the spontaneous growth of the year, or of that preceding, in which it is issued to vendors, and shall be free from weeds, dust, and other impurities The drugs shall be subject to analysis, at the time of storage and at any time during the term of the contract, and the contractor shall be bound to take steps to remedy defects which the Excise Commissioner may consider material Intoxicating hemp drugs found to be adulterated or of inferior quality may be rejected or destroyed or otherwise dealt with under the order of the Excise Commissioner Officers in charge of warehouses are empowered to stop, pending the orders of the Excise Commissioner, the issue of intoxicating hemp drugs which they consider bad, and samples of such drugs shall be sent for analysis without delay

4 Licensed vendors are entitled to demand to be supplied with intoxicating hemp drugs of the best quality as mentioned in condition 3

5 The bonded warehouse buildings and racks for the storage of intoxicating hemp drugs shall be supplied and maintained by Government Where the accommodation at any warehouse is insufficient for the storage of a sufficient quantity of *bhanga* to meet the requirements of the contractor he must provide and maintain, at his own expense, a private warehouse at a place and in a building approved by the Collector The building shall be such that the *bhanga* stored therein shall be secure from fraud, deterioration, or depredation No *bhanga* shall be issued from a private warehouse except for transport to the bonded warehouse to which it is attached and all transactions shall be made under the supervision of the officer in charge of the warehouse All articles connected with the supply, storage, handling, weighment and issue of intoxicating hemp drugs, including correct weighing scales, lockfast boxes, locks, etc., shall be provided by the contractor The contractor is responsible for the safe custody of the intoxicating hemp drugs and for the payment of all municipal taxes on the warehouses

6. Such minimum stock of intoxicating hemp drugs as may be fixed by the Excise Commissioner shall be maintained at each warehouse

Whenever the stock falls short of this minimum, and the contractor fails at once to replenish it, the Collector may procure intoxicating hemp drugs from elsewhere, the cost of which shall be recoverable from the contractor in the manner provided in condition 9 *infra*

7 At the close of the contract, should the licence not be renewed intoxicating hemp drugs in warehouses, up to one month's supply of the contract area, will be taken over by the incoming contractor at his contract rate. Should the Excise Commissioner so order, the contractor may be required to make over intoxicating hemp drugs, to the extent of two months' supply of the contract area, to the new contractor at new contract rates, provided that not less than four months' notice shall be given for any such order

8 Licensed vendors shall be entitled to have intoxicating hemp drugs issued to them with all reasonable expedition, in such quantities subject to a reasonable limit, as they require, on proof of payment into a Government treasury of the duty at the rates from time to time prescribed and of the supply price at the rates agreed to in the contract. All surplus stocks must be disposed of by the outgoing contractor within three months of the expiry of his contract failing which the stock will be liable to be destroyed under the orders of the Excise Commissioner

9 Failure to supply intoxicating hemp drugs, as specified in condition 8 *supra* within what the Collector considers a reasonable time, shall entail a penalty, at the discretion of the Excise Commissioner, not exceeding the rate of duty per seer prevailing for the time being on each drug demanded but not supplied. In such cases the intoxicating hemp drugs may be purchased by the Collector at his discretion and at the risk of the contractor. The penalty, the cost of the intoxicating drugs purchased, and any loss to Government that may result may be deducted from the amount, if any, due to the contractor, or from his deposit

10 The contractor will be at liberty to commence storing in the warehouses before the first day of April, 19 , but no intoxicating hemp drugs so stored shall be sold or be allowed to pass out of the custody of himself or of his servants before that date unless otherwise permitted by the Excise Commissioner

11 All drugs shall be stored in their original packing, but when a package, chest, or bag is opened for issue the drugs shall be immediately transferred from it to secure boxes provided for the purpose by the contractor

12. Government shall have absolute discretion as regards the determination from time to time of the rates of duty on intoxicating hemp drugs issued from any warehouse. Alterations in the rates of duty may take place at any time within the period of this contract. No intoxicating hemp drugs shall be issued from any warehouse for sale except after proof of payment of the Government

duty and contract price according to the rates sanctioned for the place of consumption

13. The contractor shall be bound by all rules relating to the excise administration which are applicable to him

14. Accounts will as far as possible be adjusted for each month on or before the fifteenth day of the following month

15. The contractor is prohibited from holding any interest in the retail vend of intoxicating hemp drugs within the confines of his contract area.

16. In all matters not expressly provided for, herein, the contractor shall accept the ruling of the Excise Commissioner subject to an appeal to Government

17. As security for the due fulfilment of his contract the contractor shall deposit with the Excise Commissioner Rs 5,000 in cash or Government securities the market value of which is equivalent to the amount

18. Infraction of any of the conditions of the licence either by the contractor or by any person in his employ may entail on him, at the discretion of the Excise Commissioner, (a) a penalty up to Rs 50, or (b) with the sanction of Government forfeiture of deposit and cancellation of licence and disposal of the privilege at the contractor's risk.

19. At the expiration of the contract for the supply of intoxicating hemp drugs, in connexion with which this licence is granted, the licensee will be entitled to demand that all articles connected with the supply, storage, handling, weighment and issue of intoxicating hemp drugs used at the bonded warehouse be bought from him by the succeeding contractor at a valuation made under the orders of the Excise Commissioner

Provided—

(1) that if the licensee wishes to claim the benefits of this clause he shall give notice of his intention six months before the expiry of the contract,

(2) that the claim under this clause shall be permissible in respect of only such articles as are in a serviceable condition and were necessary and regularly used for the storage, handling, weighment and issue of intoxicating hemp drugs for supply under this agreement

20. Similarly the licensee shall be bound to purchase the above-mentioned articles from the last outgoing contractor on the above conditions. If he fails to pay up the price either amicably settled or fixed by the Excise Commissioner within one month of the settlement or Excise Commissioner's award the contract shall be liable to be cancelled and the Excise Commissioner may pay the price to the outgoing contractor from any sum which may be lying to the credit of the new contractor in any Government treasury

## SCHEDULE.

District	Warehouse	Contract or is bound to supply <i>ganja</i> obtained from Bengal <i>charas</i> from the Punjab and <i>bhang</i> from the United Provinces districts in which collection of <i>bhang</i> of spontaneous growth is permitted	Agreed on price per seer
		<i>Ganja</i> <i>Charas</i> <i>Bhang</i> ..	Rs   a   p

## Counterpart agreement

I, \_\_\_\_\_, the abovementioned licensee (contractor) for myself, my heirs, legal representatives and assignees hereby agreed to all the terms and conditions hereinbefore written and expressed.

Signature

Dated the \_\_\_\_\_, 19

I D 4.

(RULE 886)

General bond to be executed for transport of intoxicating hemp drugs without payment of duty from—

- (1) one contract warehouse to another in the same district,
- (2) a contract warehouse in one district to a contract warehouse in another district in the same contract area,
- (3) a contract warehouse in one district to a contract warehouse in another district not in the same contract area,
- (4) the place of storage of cultivated or collected *bhang* in the district of cultivation or collection to a contract warehouse

Know all men by these presents that  $\frac{\text{we}}{\text{I}}$  \_\_\_\_\_  
 (heremafter called the  $\frac{\text{contractors}}{\text{contractor}}$ )  $\frac{\text{are}}{\text{am}}$  bound to His Majesty's Secretary  
 of State for India in Council in the sum of Rupees—  
 \_\_\_\_\_to be paid to the said Secretary of State in Council, for  
 which payment  $\frac{\text{we}}{\text{I}}$  bind  $\frac{\text{ourselves}}{\text{myself}}$  and  $\frac{\text{our}}{\text{my}}$  legal representatives

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 19 .

Signed

Whereas the  $\frac{\text{contractors}}{\text{contractor}}$   $\frac{\text{have}}{\text{has}}$  been permitted from time to time to  
 transport intoxicating hemp drugs within the United Provinces of  
 Agra and Oudh to all or any of the bonded warehouses mentioned  
 in the permits and passes covering such transport without previous  
 payment of duty,

The conditions of this obligation are—

- (1) that the  $\frac{\text{contractors}}{\text{contractor}}$  or  $\frac{\text{their}}{\text{his}}$  legal representatives shall not  
 at any one time so transport or so have transported and  
 not accounted for, under the next following conditions,  
 any quantity or quantities of intoxicating hemp drugs,  
 the duty or the aggregate duty on which at the rate of  
 Rs \_\_\_\_\_, Rs \_\_\_\_\_ and Rs \_\_\_\_\_ per seer of  
*ganja, charas and bhang*, respectively, shall exceed the  
 said sum of Rs \_\_\_\_\_,
- (2) that the  $\frac{\text{contractors}}{\text{contractor}}$  or  $\frac{\text{their}}{\text{his}}$  legal representatives shall, within  
 the time mentioned in the pass authorising transport, on  
 each occasion of the transport of intoxicating hemp drugs  
 deliver, or cause to be delivered, the intoxicating hemp  
 drugs so transported on that occasion into the custody of  
 the officer in charge of the bonded warehouse mentioned  
 in the pass, or shall on demand pay or cause to be paid  
 to the said Secretary of State for India in Council duty  
 at the above rate per seer for all or any portion of  
 the intoxicating hemp drugs then so transported which  
 shall not be so delivered subject to such allowance for  
*dryage and wastage* as may be duly sanctioned, and
- (3) that if the  $\frac{\text{contractors}}{\text{contractor}}$  or  $\frac{\text{their}}{\text{his}}$  legal representatives shall well  
 and truly keep and perform all the conditions herembefore  
 recited, then this bond shall be void, otherwise the  
 same shall remain in full force

Signed in the presence of \_\_\_\_\_

Collector of \_\_\_\_\_

Place \_\_\_\_\_

On behalf of the Secretary of State

Date \_\_\_\_\_

NOTE —A separate bond shall be executed in each district within the same contract area  
 of the contractor and the bond will be retained in the custody of the Collector. The permit  
 for transport of *bhang* from places of collection will be granted by the Collector of the district  
 to which a transport is to be made. The permit for transport of drugs from one warehouse  
 to another will be granted by the Excise Inspector of the warehouse to which transport is to  
 be made

I. D. 5.

[RULE 869 (note) ]

*Form of bond for exportation of ganja to the United Provinces without payment of duty in Bengal*

KNOW ALL MEN by these presents that we . of and . of . are jointly and severally held and firmly bound unto the Secretary of State for India in Council, his successors in office or assigns, in the sum of rupees . to be paid to the said Secretary of State for India in Council, his successors in office or assigns for which payment well and truly to be made we jointly and severally bind ourselves, and any two of us and each of us binds himself and each and every one of our respective heirs, executors, administrators and representatives by these presents Sealed with our seals, dated this . day of 19 .

WHEREAS the above bounden are justly and truly indebted to the Secretary of State for India in the sum of rupees being the full amount of duty payable to the Secretary of State for India for maunds... seers chattaks of *ganja* for the removal of which free of duty from Naugaon in the district of Rajshahi to the bonded warehouse at... in the United Provinces a pass has been issued by the Collector of . , and whereas the said bounden have agreed to lodge the aforesaid maunds. seers .....chattaks of *ganja* within . days in the said bonded warehouse, or in default thereof to pay to the Secretary of State for India in Council at the treasury at. rupees being a sum equal to the amount of duty payable on the said *ganja* And whereas the said. . have also agreed to pay a further duty at the above-mentioned rate on any excess of deficiency in quantity which may be found on examination of such *ganja* at And whereas the said . has agreed to become a surety for due performance by the said . of the said agreement

Now the condition of the above written obligation is such that if the above bounden . their or his heirs, executors, administrators or representatives, or some or one of them, do and shall within days from the date of his obligation lodge the abovementioned *ganja* in the said bonded warehouse, and shall well and truly pay, or cause to be paid to the said Secretary of State for India in Council all duty already due on the said *ganja* and all duty agreed to be paid by the said to the said Secretary of State then the bond shall be null and void, otherwise it shall remain in full force and virtue

*Collector*

Signed, sealed and delivered.

Signed, sealed and delivered.

I. D. 6.

(RULE 853.)

*Application tendering duty and price for removal of intoxicating  
hemp drugs from a contract bonded warehouse*

To

The officer in charge of the sub-treasury at \_\_\_\_\_

Please receive Rs \_\_\_\_\_ as \_\_\_\_\_ being the duty and price  
for the quantity and kind of intoxicating hemp drugs specified  
below from the bonded warehouse at \_\_\_\_\_ to the  
\_\_\_\_\_ shop

Kind of drugs	Quantity			Duty per seer			Price per seer			Amount paid					
										Duty			Price		
	Mds	sr	ch	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p
<i>Ganja</i>															
<i>Charas</i>															
<i>Bhang</i>															

Signed \_\_\_\_\_

No. \_\_\_\_\_

Received payment Rs \_\_\_\_\_ as \_\_\_\_\_ p \_\_\_\_\_

Dated \_\_\_\_\_ 19

Officer in charge of sub-treasury

(To be torn off and retained by tenderer.)

No. \_\_\_\_\_

Received payment Rs \_\_\_\_\_ as \_\_\_\_\_ p \_\_\_\_\_

Officer in charge of sub-treasury

Tahvildar

I. D. 7.

(RULE 855.)

*Drugs pass book for shop*—————

Date with month and year	Quantity of drugs issued					Time allowed for carrying drugs to the shop	Signature of Excise Inspector with name of warehouse.	Remarks
	Ganja		Charas		Bhang			
	Sr	ch	Sr	ch	Srs			

I. D. 8

(RULE 870)

*Application for permit for import of drugs into the United Provinces.*

To

THE COLLECTOR,

OF—————

SIR,

I BEG to request that I may be granted a permit to enable me to import intoxicating drugs as detailed in the subjoined statement The import will be under bond

1	2	3	4
Quantity and description of drugs to be imported	Place whence drugs are to be imported	Warehouse to which drugs are to be consigned	Person in whose name pass is to be issued

*Supply contractor of intoxicating drugs.*



I. D. 9.

(RULE 887.)

*Application for permits (a) to transport under bond bhang from the place of storage to a contract bonded warehouse or (b) to transport ganja, charas or bhang from one contract bonded warehouse to another*

(a) To the Collector of \_\_\_\_\_ district

SIR,

Kindly grant  $\frac{me}{us}$  a permit for the transport of \_\_\_\_\_ maunds of *bhang* from the place of storage in \_\_\_\_\_ district to \_\_\_\_\_ contract bonded warehouse, transport to be under the general bond executed by  $\frac{me}{us}$  to cover such transport

$\frac{I}{We}$  have, etc ,

---

(Signature of applicant)

(b) To the Excise Inspector in charge of \_\_\_\_\_ contract bonded warehouse

SIR,

Kindly grant  $\frac{me}{us}$  a permit for the transport under bond of—

_____ chests of <i>ganja</i>	.      }	weighing _____ maunds
_____ packages of <i>charas</i>		
_____ bags of <i>bhang</i>		

from the bonded warehouse at \_\_\_\_\_ to the bonded warehouse in your charge, transport to be under the general bond executed by  $\frac{me}{us}$  to cover such transport

$\frac{I}{We}$  have, etc ,

---

(Signature of applicant)

I D 10.

(RULE 871)

*Permit for import of drugs into the United Provinces.*

No. , date	No. , date	No. , date
(1) Name of importer	(1) Name of importer	(1) Name of importer
(2) Name of person in charge of consignment	(2) Name of person in charge of consignment	(2) Name of person in charge of consignment
(3) Description of drugs	(3) Description of drugs	(3) Description of drugs
(4) Quantity of drugs imported	(4) Quantity of drugs imported	(4) Quantity of drugs imported
(5) Place from which drugs are to be imported	(5) Place from which drugs are to be imported	(5) Place from which drugs are to be imported
(6) Warehouse in which drugs are to be deposited	(6) Warehouse in which drugs are to be deposited	(6) Warehouse in which drugs are to be deposited
(7) Period for which pass is current.	(7) Period for which pass is current	(7) Period for which pass is current.
(Signature of officer issuing pass )	(Signature of officer issuing pass )	(Signature of officer ) (issuing pass )

Reverse of counterfoils 1 and 2 of form I D 10.

*Details of packages despatched*

To be filled in by the officer in charge of exporting warehouse				To be filled in by the officer in charge of receiving warehouse				Remarks	
Number on each package	Gross weight of each package			Gross weight of each package			Difference + or -		
		Md	Sr	Ch	Md	Sr	Ch	Sr	Ch

(1) Certified that the *charas* exported under this pass is of the best quality(2) Certified that the *ganja* exported is of 19  
crop.

(NOTE—Strike off 1 or 2 as the case may be )

Officer in charge of warehouse

Date\_\_\_\_\_.

The above packages were  
deposited in the\_\_\_\_\_.

warehouse on\_\_\_\_\_.

*Excise Inspector.*

I. D. 11.

I. D. 11.

I. D. 11.

(RULE 887.)

*Permit for transport of ganja, charas or  
bhang under bond to contract bonded  
warehouses*

No \_\_\_\_\_, dated \_\_\_\_\_

\*To the Collector of \_\_\_\_\_

District \_\_\_\_\_

\*To the Excise Inspector in charge  
of \_\_\_\_\_ contract  
bonded warehouse

Messrs \_\_\_\_\_  
contractors for supply of intoxicating homp  
drugs to \_\_\_\_\_  
district, having executed a bond to cover  
such transport, are hereby authorised to  
transport from the place of storage at  
\_\_\_\_\_ in \_\_\_\_\_ district.

As in counterfoil

As in counterfoil.

Perforation.

Perforation.

\* from the contract bonded warehouse  
at \_\_\_\_\_

\_\_\_\_\_ chests of *ganja*,  
\_\_\_\_\_ packages of *charas*,  
\_\_\_\_\_ bags of *bhang*, \_\_\_\_\_ mds.  
weighing approximately \_\_\_\_\_ mds.  
\_\_\_\_\_ mds.  
for deposit in the contract bonded ware-  
house at \_\_\_\_\_

Collector or Excise Inspector

(See reverse )

\* as the case may be

( Reverse )

Endorsement

The drugs mentioned in the following  
statement were despatched under cover of  
pass no \_\_\_\_\_, dated \_\_\_\_\_  
which is on rent for \_\_\_\_\_ days

Serial number	Kind of drug	Weight on despatch			Weight of package on receipt to be filled up by the receiving officer		
		Mds	srs	ch	Mds	srs	ch

As in counterfoil

As in counterfoil.

\_\_\_\_\_ Collector or  
Excise Inspector

The above packages were deposited  
in \_\_\_\_\_ contract bonded  
warehouse on \_\_\_\_\_

\_\_\_\_\_ Excise Inspector,

## I. D 12.

## [RULE 878 (2) ]

*Application to pay duty for the export of bhang (in duplicate)*

To The Officer in charge of the sub-treasury at————

Please receive Rs——being the duty on——maunds of *bhang*  
to be exported from the——district to the district of——

No Signed————.

Received payment Rs ——

Signed————.

Date——

*Officer in charge of sub-treasury.*

No ——

Received payment Rs ——

Date———19

*Officer in charge of sub-treasury*

I D 13

I D 13

I D 13

(RULES 877 AND 889 )

*Pass for transport of ganja, charas or bhang  
under bond to contract bonded warehouse,  
or for export of drugs to Indian States*

No ——, dated——

Under authority of permit

No ——, dated——

granted in favour of——

——contractors for the supply  
of intoxicating hemp drugs to——

district, the transport under bond, for sub-  
sequent payment of duty in said district,

——— chests of *ganja*

of —— packages of *charas*

of —— bags of *bhang*

detailed on the back hereof,

\* —— district

from\* —— bonded warehouse to  
(warehouse or State) ——

is hereby authorised This pass shall  
remain current for —— days

—— shall be in charge of the  
consignment

As in counterfoil.

As in counterfoil.

Perforation

Perforation

*Collector or Excise Inspector*

\*As the case may be.

(See reverse )



## SPECIAL CONDITIONS

1. The said———shall, on or before the fifteenth day of March, of the year preceding that for which this licence is granted, deposit, in cash or Government promissory notes, as security for the due observance of the conditions of this licence, the sum of Rs ——, such sum being equal to twice the amount of licence fees leviable on the average monthly issues of each kind of intoxicating drug (*ganja*, *charas* or *bhanga*) made to his shop during the months of April to December inclusive of the excise year preceding that for which this licence is granted, in accordance with the scale of licence fees for each class of drug notified as having effect from the commencement of this licence and as stated hereunder —

<i>Average monthly issues</i>	<i>Twice the amount of licence fees</i>	<i>Rs.</i>
<i>Ganja</i>	seers	
<i>Charas</i>	seers	
<i>Bhang</i>	seers	
		<hr/>
	Total	<hr/>

2 In the event of default or breach of any other condition of the licence, the amount deposited shall vest in Government and not be reclaimable by the licensee

3 The licensee shall ascertain from one or other of the lists of assessment of monthly licence fees exhibited at the tahsil warehouse, dépôt or wholesale shop the amount of the licence fee payable by him for the preceding month in accordance with the scale in force and shall pay the same at the sub-treasury of the tahsil within which his shop is situate, on or before the 20th of each month

4 It shall be competent to the Collector, in case of default under the last preceding condition to recover the sum due under the said condition from the licensee's security deposit, provided such security deposit has not been forfeited, and if the said security deposit is insufficient or has been forfeited, to recover the balance due by the licensee as if it were an arrear of land revenue

5 The licensee shall obtain his supplies of intoxicating hemp drugs only from a bonded warehouse established in his district and in an area where the rate of duty is not less than that applying to the place where the retail shop is situated

6 The licensee shall provide himself with accurate scales and weights of one-forty-eighth part of a tola, one-fortieth part of a tola, one-sixteenth part of a tola, one-fourth part of a tola half of a tola, one tola, one chittak, two chittaks, four chittaks and one seer and shall keep the same in good condition

7 At the entrance to the shop a signboard shall be affixed on which shall be painted the name of the vendor, the designation "Licensed vendor of intoxicating hemp drugs," and a list of the quantities and prices in and at which the licensee is authorised by Government to make sales to the public. From the commencement of the year for which this licence is issued the list shall be as under :—

Quantities	Ganja	Charas	Bhang *	Bhang *
	Rs   a   p	Rs   a   p	Rs   a   p	Rs   a   p
2 chittaks			0 10 0	0 5 0
One chittak	.		0 5 0	0 2 6
One tola	.		0 1 0	0 0 6
$\frac{1}{2}$ tola			.	0 0 3
$\frac{1}{4}$ tola	0 5 0	0 6 0	0 0 3	
$\frac{1}{8}$ tola	0 1 3	0 1 6		
$\frac{1}{16}$ tola	0 0 6		.	.
$\frac{1}{32}$ tola	.	0 0 6		..

\*Cancel whichever scale is not appropriate to the district

8. The licensee is strictly prohibited from possessing or selling packets which are unsealed or which contain quantities of drugs other than those prescribed for sale in his licence. He is also prohibited from charging for the packets any prices other than those prescribed in the licence.

9 The licensee must personally supervise the weighment of portions of each kind of intoxicating hemp drugs corresponding with the sizes prescribed in condition 7 and have a sufficient number of such portions wrapped in paper and sealed in his presence and kept ready for sale to the public at the prices authorised provided that the licensee is not required to keep in stock of any the three drugs for which there is no demand, and further that the number of such portions sold to any person at one time except under a permit granted under rule 898 of the Excise Manual shall not exceed in total weight, four chittaks in the case of *bhang* and two tolas in the case of *ganja* and *charas*.

10 Full right is vested in Government to enhance the duty, the scale of licence fees, or the fixed retail prices, and to make alterations in the quantities in which sales may be made to the public, at any time during the currency of this licence without compensation to the licensee.

11. The adulteration of intoxicating hemp drugs or the admixture therewith of any noxious substance or of any substance that would increase the potency or weight of the drugs is strictly prohibited.

12. Any portion of the stock of drugs which may be declared by an officer, duly authorised in his behalf, to be unfit for consumption shall be surrendered for destruction

13 The licensee shall be bound to attend the shop daily for such time as will ensure adequate supervision of the preparation of packets of drugs and control of sales He shall maintain a register showing, along with his signature, the date and hours of his attendance and keep the same in his shop for inspection of inspecting officers

In the event of the licensee being unable to attend the shop on any day owing to illness or emergent business the reason for his absence should be stated in the register at his next visit.

NOTE 1 —The register need not be maintained when the licensee is illiterate or does not employ a paid salesman

NOTE 2 —During the unavoidable absence of the licensee, a salesman may prepare packets but the responsibility of the licensee as to the correctness of the contents of the packets shall remain unaffected

14 The licence-holder shall correctly maintain a daily account in the annexed form, showing the receipts and sales of drugs each day and the balance in stock separately for each kind of drugs (in seers, chittaks and tolas) —

Date	Quantity of <u>charas</u> <u>ganja</u> in <u>bhang</u> stock yester day	Quantity of <u>charas</u> <u>ganja</u> received <u>bhang</u> this day and whence received	Total quantity to be accounted for	Quantity sold this day	Quantity left in stock
1	2	3	4	5	6

Such accounts shall be written up as soon as the transactions for each day have been closed

15 The licensee shall, on expiry of his licence, report to the Collector the amount of stock, if any, remaining in his possession Any stock remaining in the licensee's possession at the expiration of the period fixed by the Collector for the disposal of such stock shall be surrendered to the Collector or District Excise Officer, or such other officer as the Collector or the District Excise Officer may appoint in this behalf

16 In the event of non-renewal of this licence, the licensee shall have no claim to compensation

District \_\_\_\_\_  
Dated \_\_\_\_\_

Collector

(Attached or printed on the back will be the general conditions, etc.)



*Licence to collect as bhang hemp plants growing spontaneously*

Register no . . . . .

Locality . . . . .

Name of licence holder . . . . .

Area for which the licensee holds a supply contract . . . . .

Name of salesman . . . . .

..... son of . . . . .

caste.. , resident in , is hereby licensed to collect as bhang hemp plants which may grow spontaneously upon any ground regarding which he has made arrangements with the owner or occupier thereof within the limits named hereunder, subject to the conditions noted below —

Limits.

### CONDITIONS.

1 This licence shall be produced for inspection on the demand of any Excise Officer or other officer authorized in this behalf by the Collector

2 All *bhang* collected shall be either removed to a bonded warehouse in the licensee's contract area or sold only to persons who hold contracts for supply of hemp drugs in the province provided that all such removals and sales shall be covered by a pass granted by an Excise Inspector or other officer authorized by the Collector to grant such passes

3 *Bhang* so collected shall be stored in bags of uniform size and capacity of 25 seers or 1 maund each in a secure place and in a locality fixed and approved by the Collector until lawfully disposed of

4 The place of storage shall at all times be open to inspection by an officer of the Excise department or other officer authorised by the Collector in this behalf and shall be under Government lock, the key of which shall remain in the custody of the Excise Inspector of the circle

5 The licence-holder shall be responsible for the safe custody of his stock of *bhang* and may put his own lock or take such other precautions as may be necessary for the safety of the stock

6 All *bhang* shall be thoroughly cleaned and separated from seeds and weeds before storage and shall be so stored as to be free from damp

7 The licence-holder shall not adulterate or mix any other substance with the *bhang* in his store

8 The licence-holder shall surrender for destruction any portion of his stock of *bhang* which may be declared by competent authority to be unfit for consumption

9 Any *bhang* in the possession of the licence-holder after the expiry of his licence, shall be disposed of within three months to the holder of a licence in this form or else shall be surrendered to such officer as the Collector or District Excise Officer may appoint in this behalf.

10 The business covered by this licence shall not be sublet or transferred. The licensee shall not allow any person to conduct sales unless such person has been previously approved by the Collector and his name is endorsed on the licence.

11 An account of all receipts and issues shall be maintained in the following form, and an abstract of this account, shall be submitted in form I D 17 to the Collector on the first day of each month —

[illegible]

District ..... }  
Date..... }

Collector.

## I D. 16

(RULE 895)

*Licence for the sale, wholesale of bhang granted to a person who holds a contract for supply of hemp drugs in any area of the United Provinces for export*

Register no

Name of licensee .

Name of salesman . . . . .

Licence for the wholesale vend of bhang for export only is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ from \_\_\_\_\_ up to \_\_\_\_\_ subject to the following conditions, the infraction of any of which, or a conviction for any offence, under the Excise, Opium or Dangerous Drugs Laws, shall render the licensee liable to the forfeiture of his licence and advance deposit in addition to any penalties imposed under the above laws

## CONDITIONS

1 The license-holder shall pay to Government in advance the sum of Rs. \_\_\_\_\_ annually during the currency of his licence

2 The licence-holder shall not possess or sell any bhang except such as has been collected by himself under licence in form I D 15 and stored in accordance with the conditions of that licence.

3 All sales under this licence shall be in quantities not less than 25 seers and shall be made only for export to other provinces or to Indian States where such export is allowed provided that all such exports shall be covered by a pass granted by an Excise Inspector or such other officer as may be authorized by the Collector to grant such passes.

District . . . . . }  
Dated . . . . . }

Collector

## I D 17

[RULE 833(3) ]

*Statement of sales of bhang by supply contractors licensed to collect bhang*

1	2	3	4	5	6	7	8	9
Month	Quantity in store at beginning of month	Quantity received from cultivators or collectors of bhang or from owners of land on which the hemp plant grows spontaneously	Total quantity to be accounted for	Quantity sold	Quantity remaining in store at close of the month	Details of sales shown in column 5.		
						Name of purchaser	Address of purchaser	Quantity sold
								M s c



I D. 19

(RULE 852 )

*Register of issues from a drugs bonded warehouse (opened packages only)*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Entries to be made on withdrawal from deposit					Details of issues.									
Date of withdrawal	Withdrawal for issue				Date of issue	Name of shop	Weight issued	Amount realised			Calculated net weight after deduction of issue	Percentage of wastage after contents have all been issued	Number	Date
	Consecutive number	Gross weight on withdrawal	Weight of packing material	Actual net weight before issue				Price	Duty	Total				
		Sr	ch	Sr	ch	Sr	ch	Rs	a	Rs	a	Rs	a	

(RULE 851 )

Description of drugs\_\_\_\_\_

Received under .. { Permut no \_\_\_\_\_, dated \_\_\_\_\_  
 .. { Pass no \_\_\_\_\_, dated \_\_\_\_\_  
 .. { From \_\_\_\_\_

Deposited on \_\_\_\_\_ (date)

Gross weight of package on deposit\_\_\_\_\_

\_\_\_\_\_Excise Inspector (in charge)

I D 21

(RULE 863.)

Monthly comparative statement of issue of intoxicating hemp drugs  
from the contract bonded warehouse at \_\_\_\_\_ in the  
district.

Serial number	Name of shop	Quantity issued during the month of 19										Remarks
		Ganja				Charas				Bhang		
		Previous year		Present year		Previous year		Present year		Previous year	Present year	
		Srs	ch	Srs	oh	Srs	ch	Srs	ch	Srs.	Srs	

( 2001 )

1, 11, 111,

1. Review 3116(a),

Statement of crew's transit activities in degree.

Kind of drug	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">..</div> <div>           (Change,            (Change,            (Change,         </div> </div>
--------------	--

																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					</
--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	----

1, 14, 24,

 $\| \text{Re}(u_n) \|_{H^1(\Omega)} \rightarrow 0,$ 

*Monthly statement of career storage instapses in drugs.*

Kind of drug	..	{ Cough, { Churns, { Blowing.
--------------	----	-------------------------------------

[illegible]







Forms in the Old Manual with the corresponding forms in the new Manual.

Brewery series

No change

English Distillery series

Country Liquor series

Old Form L D		New Form	Old Form		New Form
1		P D 1	CL 1		CL 1
2		, 3	2		P D 2
3		, 4	2 A		FL 28
5		, 5	3		CL 4
6		, 6	4		, 2
7		, 7	6		, 3
8	..	, 8	9		, 6
9	..	, 9	10		, 7
10	..	, 10	11		, 8
11	..	, 11	12		, 9
12	.	, 12	12 A		, 10
13	..	, 13	12 B		, 15
14		, 14	12 C }		, 16
15		B W L 5	12 D }		, 16
16		P D 15	12 E		, 18
17		, 16	12 F		, 19
18		, 17	12 G		, 20
19		, 18	12 H		, 21
20		, 19	CL 13		, 11
21		, 20	13 A		, 12
22		, 21	14		, 13
23		, 22	15		, 14
24		, 23	17		G 12
26		, 25	18		G 13
29		, 26	20		G 11
31		, 27	21		G 2

Foreign Liquor series

Bonded warehouse Liquor series

F L 1		F L 1	B W L 4		B W L 1
1 A		, 2	5		, 2
2		, 3	6		, 3
3		, 6	7		, 5
4		, 7	7 A		, 4
5		, 11	8		, 6
5 A		, 12	9		, 7
6		, 9	9 (2)		, 8
7		, 8	11		, 9
8		, 4	12		, 10
9		, 5			
10		, 10			
11		, 13			
12		, 14			
13		, 15			
14		, 16			
15		, 17			
17		, 18			
17 A		, 19			
17 B		, 20			
18		, 27			
19		G 25			
20		F L 25			
21		, 21			
22		, 22			
23		, 23			
24		, 24			

Intoxicating Drugs series

I D 6		I D 17
8		, 8
9		, 12
12		, 13
13		, 10
15		, 13
17		, 15
22		, 16
25		, 17
27		, 5
29		Volume III
30		, III
31		, III

*Contract Drugs Series*

<i>Old Form</i>		<i>New Form</i>	<i>Old Form</i>		<i>New Form</i>
CD 1	.	I.D 1	13		I.D 18
2	.	" 3	14	.	" 18
3	.	" 4	15	.	" 19
4	.	" 6	16	.	" 19
6	.	" 9	17	.	" 19
7	.	" 11	18	.	B W L 9
8	.	" 13	21	.	I D 22
11	..	" 14	23	..	23

*General Series*

1	..	G. 29	30	.	G 26
1 A	.	F.L 31	31	.	" 26
2	.	G 5	32	.	" 26
3	.	G 4	33	.	" 26
3 (a)	.	" 1	34	..	" 26
3 (c)	..	" 17	35	.	" 26
5	.	" 3	36	.	" 26
6	..	" 6	37	..	" 26
6 (a)	.	" 7	37 A	..	" 26
6 (b)	.	" 8	38	.	" 26
6 (c)	.	" 9	38 A	.	" 26
7	.	" 4	40	.	" 26
8	.	" 10	41	.	" 26
10	.	" 18	44	.	" 32
12	.	" 14	45	.	" 33
13	..	" 15	47	.	" 35
14	.	" 16	49	.	" 31
15	.	" 18	50	..	D. 8
17	.	" 17	52	..	" 12
18	.	" 19	53	.	" 11
19	.	" 20	54	.	" 10
20	.	" 30	55	.	" 9
22	..	" 22	56	.	G 27
23	..	" 21	57	.	" 28
23 A	.	" 23	58	.	F L 29
26	..	" 36	59	..	" 30
27	..	" 37	60	.	" G 34
28	..	D 20			

*Record of correction, etc , slips pasted.*

Number and date of slip	Date of receipt	Pages in which corrections are noted

*Record of correction, etc , slips pasted*

Number and date of slip	Date of receipt	Pages in which corrections are noted

*Record of correction, etc., slips pasted.*

Number and date of slip	Date of receipt.	Pages in which corrections are noted.

*Record of correction, etc , slips pasted*

Number and date of slip	Date of receipt	Pages in which corrections are noted

*Record of correction, etc , slips pasted*

Number and date of slip	Date of receipt	Pages in which corrections are noted



*Record of correction, etc., slips pasted*

Number and date of slip.	Date of receipt	Pages in which corrections are noted

*Record of correction, etc., slips pasted*

Number and date of slip	Date of receipt	Pages in which corrections are noted

*Record of correction, etc , slips pasted*

Number and date of slip	Date of receipt	Pages in which corrections are noted

*Record of correction, etc., slips pasted.*

Number and date of slip	Date of receipt	Pages in which corrections are noted

*Record of correction, etc., slips pasted*

Number and date of slip	Date of receipt	Pages in which corrections are noted.

*Record of correction, etc., slips pasted.*

Number and date of slip	Date of receipt.	Pages in which corrections are noted.



